A2225
1978-1979

COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

PROPERTY VALUATIONS,
TAX RATES,
USEFUL INFORMATION FOR TAXPAYERS

FOR THE FISCAL YEAR
ENDING JUNE 30, 1979

INSTITUTE OF GOVERNMENTAL
STUDIES LIBRARY
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Published by order of
BOARD OF SUPERVISORS

Compiled Under the Direction of
GERALD J. LONERGAN, Auditor and Controller
ROD CALVAO, Assistant County Controller

ROGER E. GRAHAM, Property Tax Coordinator
By the Staff of Property Tax Services

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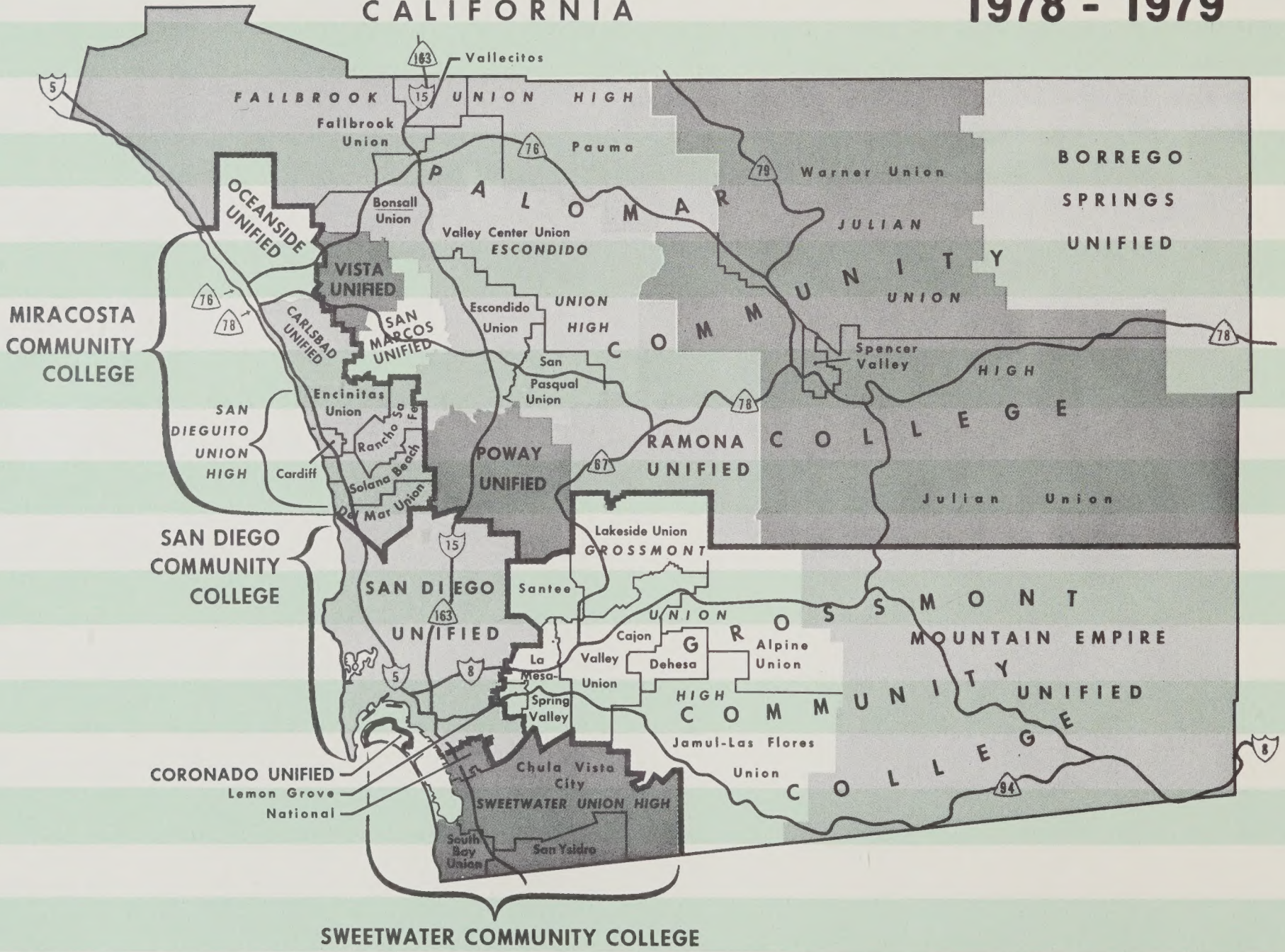
SAN DIEGO COUNTY SCHOOL DISTRICTS

CALIFORNIA 1978 - 1979



1978-1979 TAX INFORMATION

GENERAL INFORMATION

PREFACE

SECTION 25254 OF THE GOVERNMENT CODE PROVIDES THAT THE BOARD OF SUPERVISORS MAY CAUSE TO BE PREPARED AND PRINTED AN ANNUAL STATEMENT SHOWING VALUATIONS OF PROPERTY, TAXES LEVIED, TAX RATES, LEGAL REQUIREMENTS, AND OTHER INFORMATION ON ASSESSMENT OF PROPERTY AND COLLECTION OF TAXES.

ACCORDINGLY, THIS PUBLICATION IS PRESENTED TO THE TAXPAYERS OF SAN DIEGO COUNTY AS A MATTER OF GENERAL INFORMATION AND TO HELP THEM UNDERSTAND THE LEGAL REQUIREMENTS COVERING THE ASSESSMENT OF PROPERTY AND THE COLLECTION OF AD VALOREM TAXES.

THE PROPERTY TAX IS ONE OF THE PRINCIPAL SOURCES OF REVENUE FOR LOCAL GOVERNMENTS. THE AUTHORITY FOR THIS TAX IS FOUND IN THE CONSTITUTION OF THE STATE OF CALIFORNIA AND IS SUPPLEMENTED IN THE REVENUE AND TAXATION CODE. OTHER CALIFORNIA CODES AND STATUTES CONTAIN PROVISIONS PERTAINING TO THE LEVY AND COLLECTION OF TAXES AND SPECIAL ASSESSMENTS COLLECTED AS TAXES.

FILING OF PROPERTY STATEMENT BY TAXPAYERS

"EVERY PERSON...SHALL UPON REQUEST OF THE ASSESSOR FILE A SIGNED PROPERTY STATEMENT...THE PROPERTY STATEMENT SHALL BE DECLARED TO BE TRUE UNDER THE PENALTY OF PERJURY AND FILED WITH THE ASSESSOR BETWEEN THE LIEN DATE AND 5 P.M. ON THE LAST FRIDAY IN MAY, ANNUALLY, OR BETWEEN THE LIEN DATE AND SUCH EARLIER TIME AS THE ASSESSOR MAY APPOINT...AT ANY TIME, AS REQUIRED BY THE ASSESSOR FOR ASSESSMENT PURPOSES, EVERY PERSON SHALL MAKE AVAILABLE FOR EXAMINATION INFORMATION OR RECORDS REGARDING HIS PROPERTY..." REVENUE AND TAXATION CODE (RT CODE 441)

"EVERY PERSON WHO WILLFULLY STATES ANYTHING WHICH HE KNOWS TO BE FALSE IN ANY ORAL OR WRITTEN STATEMENT, NOT UNDER OATH, REQUIRED OR AUTHORIZED TO BE MADE AS THE BASIS OF IMPOSING ANY TAX OR ASSESSMENT, IS GUILTY OF A MISDEMEANOR..." (RT CODE 461)

"...IF, AFTER WRITTEN REQUEST BY THE ASSESSOR, ANY PERSON FAILS TO FILE AN ANNUAL PROPERTY STATEMENT WITHIN THE TIME LIMIT SPECIFIED BY SECTION 441 OR MAKE AND SUBSCRIBE THE AFFIDAVIT RESPECTING HIS NAME AND PLACE OF RESIDENCE, A PENALTY OF 10 PERCENT OF THE ASSESSED VALUE OF THE UNREPORTED TAXABLE TANGIBLE PROPERTY OF SUCH PERSON PLACED ON THE CURRENT ROLL SHALL BE ADDED TO THE ASSESSMENT MADE ON THE CURRENT ROLL." (RT CODE 463)

DATE OF ASSESSMENT

"ANNUALLY, THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN HIS COUNTY, EXCEPT STATE-ASSESSED PROPERTY, TO THE PERSONS OWNING, CLAIMING, POSSESSING, OR CONTROLLING IT ON THE LIEN DATE." (RT CODE 405)

"EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. ON THE FIRST DAY OF MARCH PRECEDING THE FISCAL YEAR FOR WHICH THE TAXES ARE LEVIED." (RT CODE 2192)

EXEMPTIONS

ALL PROPERTY IN THIS STATE, NOT EXEMPT UNDER THE LAWS OF THE UNITED STATES OR OF THIS STATE, IS SUBJECT TO TAXATION. (RT CODE 201)

THE CONSTITUTION OF THE STATE OF CALIFORNIA AND CERTAIN CALIFORNIA CODES CONTAIN PROVISIONS GRANTING EXEMPTION FROM TAXATION TO CERTAIN INDIVIDUALS AND ENTITIES WHO CAN MEET THE LEGAL REQUIREMENTS. THE STATE BOARD OF EQUALIZATION IS AUTHORIZED TO CARRY INTO EFFECT THE VETERAN, CHURCH, CEMETERY, ORPHANAGE, COLLEGE, EXHIBITION, AND IMMATURE FOREST TREES, OR WELFARE EXEMPTIONS. TO RECEIVE THIS EXEMPTION, A CLAIM FOR THE EXEMPTION MUST BE FILED ANNUALLY WITH THE ASSESSOR. AFFIDAVITS REQUIRED FOR EXEMPTIONS, EXCEPT THE CHURCH EXEMPTIONS, VETERANS' AND HOMEOWNERS' EXEMPTIONS, SHALL BE FILED WITH THE ASSESSOR BETWEEN THE FIRST DAY IN MARCH AND 5 P.M. ON MARCH 15. CHURCH EXEMPTIONS SHALL BE FILED WITH THE ASSESSOR BETWEEN THE FIRST DAY IN MARCH AND 5 P.M. ON MARCH 31. VETERANS' AND HOMEOWNERS' EXEMPTIONS SHALL BE FILED WITH THE ASSESSOR BETWEEN THE FIRST DAY IN MARCH AND 5 P.M. ON APRIL 15. (RT CODE 255)

ANY PERSON CLAIMING AN EXEMPTION WHO FAILS TO FOLLOW THE REQUIRED PROCEDURES IS DEEMED TO HAVE WAIVED THE EXEMPTION. (RT CODE 260)

A HOMEOWNERS' PROPERTY TAX EXEMPTION WAS PROVIDED FOR BY PROPOSITION 1A, APPROVED BY A STATEWIDE GENERAL ELECTION IN NOVEMBER, 1968. SECTIONS 218 OF THE REVENUE AND TAXATION CODE AND THE STATE CONSTITUTION WERE AMENDED ACCORDINGLY. "THERE IS EXEMPT FROM TAXATION THE AMOUNT OF $1750 OF THE ASSESSED VALUE OF THE DWELLING AND THIS SHALL BE KNOWN AS THE HOMEOWNERS' PROPERTY TAX EXEMPTION." (SUBDIVISION (K) OF SEC. 3 OF ARTICLE XIII OF THE CONSTITUTION OF HE STATE OF CALIFORNIA AND RT CODE 218)

A BUSINESS INVENTORY PROPERTY TAX EXEMPTION WAS ALSO PROVIDED FOR BY PROPOSITION 1A AND SECTION 219 WAS ADDED TO THE REVENUE AND TAXATION CODE. "BUSINESS INVENTORIES SHALL BE ASSESSED FOR TAXATION...50% OF THE ASSESSED VALUE OF SUCH PROPERTY SHALL BE EXEMPT FROM TAXATION..." (RT CODE 219)

WHERE EXEMPTION DOES NOT APPLY

NO VETERANS' EXEMPTION CAN BE ALLOWED ON THE PROPERTY OF A PERSON WHO IS NOT A LEGAL RESIDENT OF CALIFORNIA. (CALIFORNIA CONSTITUTION ART. XIII, SECT. 1 1/4)

EXEMPTION IS ALLOWED ONLY FOR TAXES WHICH APPLY TO ALL TAXABLE PROPERTY; THAT IS, LAND, IMPROVEMENTS AND PERSONAL. EXEMPTION DOES NOT APPLY TO THE TAXES OF CERTAIN SPECIAL DISTRICTS WHICH ARE LEVIED ONLY ON LAND AND IMPROVEMENTS, OR LAND ONLY, AND THE EXEMPTION DOES NOT APPLY TO CHARGES SUCH AS "WEED TAX, SEWER SERVICE CHARGES" OR SIMILAR SPECIAL ASSESSMENT CHARGES COLLECTED WITH PROPERTY TAXES. (CALIFORNIA CONSTITUTION ART. XIII, SECT. 1 AND 1A)

ASSESSMENT ROLL AND EQUALIZATION

ON OR BEFORE THE FIRST OF JULY, ANNUALLY, THE ASSESSOR MUST COMPLETE THE LOCAL ROLL AND DELIVER IT TO THE COUNTY AUDITOR. (RT CODE 616 AND 617)

ANNUALLY, ON THE THIRD MONDAY IN JULY, THE ASSESSMENT APPEALS BOARD MEETS AS THE COUNTY BOARD OF EQUALIZATION TO EQUALIZE THE ASSESSMENT OF PROPERTY ON THE LOCAL ROLL. IT CONTINUES IN SESSION FOR THAT PURPOSE FROM TIME TO TIME, UNTIL THE BUSINESS OF EQUALIZATION IS DISPOSED OF. PERSONS WHO WISH TO PETITION FOR A REDUCTION IN AN ASSESSMENT MUST FILE BETWEEN JULY 2 AND SEPTEMBER 15 WITH THE ASSESSMENT APPEALS BOARD A VERIFIED, WRITTEN APPLICATION SHOWING THE FACTS CLAIMED TO REQUIRE THE REDUCTION AND THE APPLICANT'S OPINION OF THE FULL CASH VALUE OF THE PROPERTY. (RT CODE 1603 AND 1607)

WHERE ASSESSMENT INFORMATION CAN BE OBTAINED

INFORMATION PERTAINING TO THE VALUATION OF PROPERTY, CHURCH EXEMPTION, VETERANS' EXEMPTION, CHANGES OF ASSESSMENT, ETC., SHOULD BE SECURED FROM THE COUNTY ASSESSOR, ROOM 103, COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101, TELEPHONE 236-3771.

UNSECURED PROPERTY TAXES

DEFINED

UNSECURED PROPERTY IS PROPERTY, THE TAXES ON WHICH ARE NOT A LIEN ON REAL PROPERTY SUFFICIENT, IN THE OPINION OF THE ASSESSOR, TO SECURE PAYMENT OF THE TAXES. (RT CODE 134)

THE TAX RATE USED IS THE RATE FOR PROPERTY OF THE SAME KIND ON THE SECURED ROLL LAST FIXED BEFORE THE LIEN DATE. UNSECURED TAX RATES, THEREFORE, ARE THE SECURED RATES LEVIED FOR THE PRECEDING TAX YEAR. (ARTICLE XIII, SEC. 12 OF CONSTITUTION AND RT CODE 2905)

EXAMPLES OF UNSECURED PROPERTY INCLUDE BOATS, POSSESSORY INTEREST, LEASE-HOLD INTEREST, MINING CLAIMS AND BUSINESS INVENTORIES.

ESCAPED ASSESSMENT

IN COLLECTING TAXES ON UNSECURED PROPERTY THAT ESCAPED TAXATION IN ANY PRIOR YEAR OR YEARS THE RATE TO BE USED SHALL BE THE RATE TO WHICH THE PROPERTY WOULD HAVE BEEN SUBJECT IF IT APPEARED UPON THE ROLL IN THE YEAR WHEN IT SHOULD HAVE BEEN LAWFULLY ASSESSED. THE TAXES ON UNSECURED PROPERTY SHALL BE COMPUTED IN DOLLARS AND CENTS, REJECTING THE FRACTIONS OF A CENT. (RT CODE 2905)

WHEN DUE AND TO WHOM PAYABLE

TAXES ON UNSECURED PROPERTY ARE DUE ON THE LIEN DATE, THE FIRST DAY IN MARCH, OF EACH YEAR AND ARE PAYABLE ON DEMAND TO THE COUNTY TAX COLLECTOR, ROOM 162, COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101. (RT CODE 2901)

WHEN DELINQUENT

TAXES ON THE UNSECURED ROLL AS OF JULY 31, IF UNPAID AT 5 P.M. ON AUGUST 31, HAVE A DELINQUENT PENALTY OF SIX PERCENT APPLIED TO THEM. IF AUGUST 31 FALLS ON SATURDAY, SUNDAY OR A LEGAL HOLIDAY, THE PENALTY IS APPLIED AFTER 5 P.M. ON THE NEXT BUSINESS DAY. TAXES ADDED TO THE UNSECURED ROLL AFTER JULY 31, IF UNPAID AT 5 P.M. ON THE LAST DAY OF THE SUCCEEDING MONTH HAVE A SIX PERCENT PENALTY APPLIED TO THEM. (RT CODE 2922) TAXES DUE ON UNSECURED PROPERTY MAY BE COLLECTED BY SEIZURE AND SALE OF CERTAIN PROPERTY BELONGING OR ASSESSED TO THE ASSESSEE. (RT CODE 2951)

ADDITIONAL PENALTIES

IF UNSECURED TAXES ARE UNPAID AT 5 P.M. OF THE LAST DAY OF THE SECOND SUCCEEDING MONTH AFTER THE SIX PERCENT PENALTY ATTACHES, AN ADDITIONAL PENALTY OF ONE PERCENT ATTACHES TO THEM ON THE FIRST DAY OF EACH MONTH UNTIL PAID, OR UNTIL A COURT JUDGMENT IS ENTERED FOR THE AMOUNT OF THE UNPAID TAXES AND PENALTIES, WHICHEVER OCCURS FIRST. ALL COURT JUDGMENTS WILL INCUR JUDGMENT INTEREST. (RT CODE 2922)

TAXES FOR WHICH AN APPLICATION FOR REDUCTION IN ASSESSMENT HAS BEEN FILED WITH THE ASSESSMENT APPEALS BOARD SHALL BE CHARGED AN ADDITIONAL AMOUNT OF INTEREST AT THE RATE OF ONE HALF OF ONE PERCENT ON THE UNPAID TAX AT THE TIME THE SIX PERCENT PENALTY APPLIES. THIS INTEREST WILL BE APPLIED EACH MONTH TO THE DATE OF PAYMENT. ONE PERCENT PENALTY ALSO APPLIES TO THE UNPAID TAXES ON THE FIRST DAY OF THE SECOND SUCCEEDING MONTH AND EACH MONTH AFTER ATTACHING SIX PERCENT PENALTY TO THE UNPAID TAX. INTEREST IS NOT APPLICABLE TO ESCAPE ASSESSMENTS PURSUANT TO ARTICLES THREE AND FOUR OF THE RT CODE. (RT CODE 2922.5)

SECURED PROPERTY TAX

DEFINED

SECURED PROPERTY IS PROPERTY, THE TAXES ON WHICH ARE A LIEN ON REAL PROPERTY SUFFICIENT, IN THE ASSESSOR'S OPINION, TO SECURE PAYMENT OF THE TAXES. THE MAJOR PORTION OF TAXABLE PROPERTY IN THE COUNTY IS ASSESSED ON THE SECURED ROLL. (RT CODE 109)

ESCAPED ASSESSMENT

IF ANY PROPERTY BELONGING ON THE LOCAL ROLL HAS ESCAPED ASSESSMENT, THE ASSESSOR SHALL ASSESS THE PROPERTY ON DISCOVERY AT ITS VALUE ON THE LIEN DATE FOR THE YEAR FOR WHICH IT ESCAPED ASSESSMENT. IT SHALL BE SUBJECT TO THE TAX RATE IN EFFECT IN THE YEAR OF ITS ESCAPE. (RT CODE 531)

WHEN BILLS ARE MAILED

TAX BILLS ARE MAILED ANNUALLY BY THE FIRST OF NOVEMBER. THE MAILING OF TAX BILLS IS FOR THE TAXPAYER'S CONVENIENCE. IT IS THE TAXPAYER'S RESPONSIBILITY TO OBTAIN AND PAY THE TAX BILL ON HIS PROPERTY. FAILURE TO RECEIVE OR OBTAIN A BILL DOES NOT PERMIT THE WAIVING OF DELINQUENT PENALTIES. IF TAX BILLS ARE NOT RECEIVED BY NOVEMBER 11, A REQUEST FOR THEM SHOULD BE MADE TO THE TAX COLLECTOR.

BILLS SHOULD BE CHECKED AGAINST REAL ESTATE HOLDINGS BEFORE PAYMENT TO BE SURE THAT ALL HAVE BEEN RECEIVED. IF ANY BILLS ARE RECEIVED WHICH ARE FOR PROPERTY NOT OWNED BY THE TAXPAYER, THEY SHOULD BE RETURNED TO THE TAX COLLECTOR WITH AN EXPLANATION.

ADDRESS CHANGES

THE TAX COLLECTOR SHOULD BE NOTIFIED OF ANY CHANGE OF ADDRESS TO INSURE ACCURACY FOR FUTURE MAILINGS.

WHEN PAYABLE

TAXES ON REAL PROPERTY AND PERSONAL PROPERTY ASSESSED WITH REAL PROPERTY TOGETHER WITH ANY ASSESSMENT, FEE OR CHARGE TO BECOME A LIEN ON LAND AND TO BE COLLECTED WITH COUNTY TAXES OR OTHER TAXES OR ASSESSMENTS COLLECTED ON THE SECURED ROLL SHALL BE PAYABLE TO THE COUNTY TAX COLLECTOR IN TWO (2) EQUAL INSTALLMENTS. HALF THE TAXES ON REAL AND PERSONAL PROPERTY ON THE SECURED ROLL ARE DUE NOVEMBER 1 AND BECOME DELINQUENT AT 5 P.M. ON THE TENTH DAY OF DECEMBER. THE SECOND HALF OF TAXES ON REAL AND PERSONAL PROPERTY ON THE SECURED ROLL IS DUE FEBRUARY 1 AND BECOMES DELINQUENT AT 5 P.M . ON THE TENTH DAY OF APRIL. (RT CODE 2700.1 - 2703)

THE ENTIRE TAX ON THE SECURED ROLL MAY BE PAID WHEN THE FIRST HALF IS DUE. THE FIRST HALF MAY BE PAID SEPARATELY WHEN THE FIRST HALF IS DUE OR AT ANY TIME THEREAFTER UNTIL THE PROPERTIES ON THE CURRENT ROLL ARE SOLD TO THE STATE. THE SECOND HALF MAY BE PAID SEPARATELY ONLY IF THE FIRST HALF HAS BEEN PAID. (RT CODE 2703)

HOW PAYMENT IS MADE

TAX BILLS MAY BE PAID BY APPEARING AT THE OFFICE OF THE TAX COLLECTOR, ROOM 162, COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101, AND TENDERING PAYMENT IN CASH OR NEGOTIABLE PAPER OR BY MAILING TO THE TAX COLLECTOR AT THAT ADDRESS.

WHEN REMITTING PAYMENTS BY MAIL TO THE TAX COLLECTOR, ALL REMITTANCES MUST BE BY BANK CHECK, DRAFT, POST OFFICE, EXPRESS OR BANK MONEY ORDER. CHECKS, DRAFTS, AND MONEY ORDERS MUST BE DRAWN FOR THE EXACT AMOUNT OF TAXES. NO CHANGE IS GIVEN ON ANY NEGOTIABLE PAPER. THE CHECK SHOULD BE SIGNED AND IN GOOD ORDER. STAMPS WILL NOT BE ACCEPTED IN PAYMENT.

BEFORE REMITTING, ALL TAX BILLS SHOULD BE CAREFULLY EXAMINED TO SEE THAT ALL PROPERTY UPON WHICH YOU DESIRE TO PAY TAXES IS LISTED AND PROPERLY DESCRIBED.

THE TAX COLLECTOR ACTS ONLY AS THE TAXPAYER'S COLLECTING AGENT AND ASSUMES NO RESPONSIBILITY FOR THE LOSS IN TRANSIT OF ANY SUCH ITEMS OR THE PROCEEDS THEREOF OR FROM LOSSES RESULTING FROM THE FAILURE OF ANY BANK USED AS A COLLECTION AGENCY.

CREDITS MAY BE WITHHELD AND RECEIPTS RETAINED FOR A REASONABLE PERIOD FOLLOWING THE DEPOSIT OF CHECKS BY THE TAX COLLECTOR FOR COLLECTION. THEREFORE, PAYMENTS AFFECTING ESCROWS SHOULD BE MADE IN CASH. IF A CHECK OR DRAFT WAS GIVEN IN PAYMENT OF A TAX BILL, THE RECEIPT GIVEN SHALL BE VOIDED AND OF NO EFFECT SHOULD SAID CHECK OR DRAFT BE NOT PAID ON PRESENTATION.

IF A REMITTANCE TO COVER A PAYMENT REQUIRED BY LAW TO BE MADE TO A TAXING AGENCY ON OR BEFORE A SPECIFIED DATE IS SENT THROUGH THE UNITED STATES MAIL, PROPERLY ADDRESSED WITH POSTAGE PREPAID, IT SHALL BE DEEMED RECEIVED ON THE DATE SHOWN BY THE POST OFFICE CANCELLATION MARK STAMPED UPON THE ENVELOPE CONTAINING THE REMITTANCE.

THERE IS A TREMENDOUS RUSH OF MAIL AND WINDOW PAYMENTS AT THE TAX COLLECTOR'S OFFICE PRIOR TO DELINQUENT DATES. TO AVOID CONGESTION, REMITTANCE SHOULD BE SENT AS SOON AS POSSIBLE AFTER RECEIPT OF BILLS.

PAYMENT REQUIRED WHEN BILL IS LOST

WHEN REQUESTING A DUPLICATE TAX BILL, REFERENCE SHOULD BE MADE IF POSSIBLE TO THE TAX RATE AREA AND PARCEL NUMBER SHOWN ON THE BILL FOR THE PREVIOUS YEAR. IF THIS INFORMATION IS NOT AVAILABLE, REFERENCE SHOULD BE MADE TO THE PROPERTY AS DESCRIBED IN THE DEED OR CERTIFICATE OF TITLE. PAYMENT SHOULD BE MADE EVEN THOUGH THE TAXPAYER DOES NOT HAVE A BILL, FROM INFORMATION OBTAINED FROM THE TAX COLLECTOR'S OFFICE, AND SUFFICIENT DATA MUST ACCOMPANY THE PAYMENT SO THAT THE PROPERTY CAN BE IDENTIFIED. IF THE TAXPAYER DOESN'T RECEIVE A TAX BILL BY A REASONABLE TIME, OR IS UNABLE TO LOCATE SAME, THE TAX COLLECTOR WILL, UPON REQUEST, PREPARE A DUPLICATE BILL.

PENALTIES

ALL TAXES ON THE SECURED ROLL MAY BE PAID WHEN THE FIRST HALF IS DUE. THE FIRST HALF OF TAXES ON THE SECURED ROLL IS DUE NOVEMBER 1, AND IF UNPAID, IS DELINQUENT AT 5 P.M. ON DECEMBER 10 AND THEREAFTER A DELINQUENT PENALTY OF SIX PERCENT ATTACHES TO IT. THE SECOND HALF OF TAXES ON THE SECURED ROLL IS DUE FEBRUARY 1, AND IF UNPAID, IS DELINQUENT AT 5 P.M. ON APRIL 10 AND THEREAFTER A DELINQUENT PENALTY OF SIX PERCENT ATTACHES TO IT. IF DECEMBER 10 OR APRIL 10 FALLS ON SATURDAY, SUNDAY OR A LEGAL HOLIDAY, THE TIME OF DELINQUENCY IS 5 P.M. ON THE NEXT BUSINESS DAY. (RT CODE 2704 & 2705)

AFTER THE SECOND HALF OF TAXES ON THE SECURED ROLL IS DELINQUENT, THE TAX COLLECTOR SHALL COLLECT A COST OF THREE DOLLARS FOR PREPARING THE DELINQUENT ROLL AND PUBLISHING THE DELINQUENT LIST, ON EACH SEPARATE BILLING UNPAID ON APRIL 10 EACH YEAR. (RT CODE 2706)

DELINQUENT SECURED PROPERTY TAXES

DELINQUENT LIST

THE DELINQUENT LIST IS PUBLISHED ON OR BEFORE THE EIGHTH DAY OF SEPTEMBER EACH YEAR IN A NEWSPAPER, OR NEWSPAPERS, AUTHORIZED BY THE BOARD OF SUPERVISORS. THE LIST SHOWS THE NAME OF THE ASSESSEE, THE DESCRIPTION OF THE PROPERTY AND THE TOTAL DUE ON THE PRECEDING 30TH OF JUNE. (RT CODE 3371, 3372 & 3373)

SALE TO STATE FOR TAXES ("STAMP" SALE)

ON OR BEFORE JUNE 30, (THE DATE VARIES FROM YEAR TO YEAR, FALLING BETWEEN JUNE 28 AND JUNE 30) THE REAL PROPERTY ON WHICH THE TAXES, ASSESSMENTS, PENALTIES AND COSTS HAVE NOT BEEN FULLY PAID SHALL BY OPERATION OF LAW AND THE DECLARATION OF THE TAX COLLECTOR BE SOLD TO THE STATE. (RT CODE 3436)

THE SALE TO THE STATE IS INDICATED ON THE ROLL AND ON THE FACE OF THE TAX BILL. IF A YEAR DATE APPEARS ON THE LINE READING "DATE FIRST SOLD TO THE STATE FOR TAXES" (A TERM ESTABLISHED BY STATE LAW) IT IS AN INDICATION THAT A TOTAL OR PARTIAL TAX WAS UNPAID FOR THE YEAR SHOWN AND FOR WHICH THE STATE ACQUIRED A LIEN ON JUNE 30, THE CLOSE OF THAT FISCAL YEAR.

THE SALE TO THE STATE DOES NOT DEPRIVE THE OWNER THEREOF OF TITLE OR POSSESSION BUT BY LAW HE IS PROHIBITED FROM DOING ANY ACT TENDING PERMANENTLY TO IMPAIR THE VALUE OF TAX-SOLD PROPERTY.

TAXPAYERS HAVE FIVE YEARS FROM THE DATE OF SALE IN WHICH TO PAY THE DELINQUENT TAXES AND IF THE DELINQUENT TAXES ARE NOT PAID THE PROPERTY WILL BE DEEDED TO THE STATE. A NOTICE OF INTENT TO DEED, WITH A LIST OF PROPERTIES TO BE DEEDED WILL BE PUBLISHED ON OR BEFORE JUNE 8TH EACH YEAR IN A NEWSPAPER AUTHORIZED BY THE BOARD OF SUPERVISORS. THE DEED CONVEYS TO THE STATE THE ABSOLUTE TITLE TO THE PROPERTY AND THE STATE MAY DEMAND POSSESSION OF THE PROPERTY, RENT IT OR SELL IT BY AUCTIONS CONDUCTED BY THE TAX COLLECTOR. ALL TAX-DEEDED PROPERTY IS AUTOMATICALLY BROUGHT TO AUCTION BY REGULARLY SCHEDULED TAX SALES.

REDEMPTION PENALTIES

IF TAXES ARE UNPAID AFTER SALE TO THE STATE, THE OWNER WILL BE OBLIGED TO PAY A REDEMPTION PENALTY THEREON BEGINNING JULY 1ST OF THE YEAR OF SALE TO THE STATE OF ONE PERCENT A MONTH TO THE TIME OF REDEMPTION, PLUS COSTS AND A REDEMPTION FEE OF $2.00 ON EACH SEPARATELY VALUED PARCEL. (RT CODE 4102, 4103 & 4156)

REDEMPTION OF DELINQUENT PROPERTY

AFTER THE SALE TO THE STATE, TO ASCERTAIN THE AMOUNT NECESSARY TO REDEEM PROPERTY DELINQUENT IN THE PAYMENT OF TAXES, CONTACT THE TAX REDEMPTION OFFICE, ROOM 162, COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101. PROPERTY MAY BE REDEEMED BY INSTALLMENT PAYMENTS. THE FOLLOWING PARAGRAPHS DESCRIBE THE PARTIAL PAYMENT PLAN OF REDEMPTION.

A PERSON MAY ELECT TO PAY DELINQUENT TAXES IN INSTALLMENTS AT ANY TIME PRIOR TO THE DEED TO THE STATE. ELECTION TO PAY DELINQUENT TAXES IN INSTALLMENTS IS MADE BY PAYMENT, IN THE SAME MANNER AS A REDEMPTION, OF TWENTY PERCENT OR MORE OF THE REDEMPTION AMOUNT.

IN ADDITION TO THE PAYMENT PLAN AMOUNT OF TWENTY PERCENT OR MORE OF THE REDEMPTION AMOUNT, ALL CURRENT TAXES AND PENALTIES COMING DUE IN EACH FISCAL YEAR MUST BE PAID IN FULL NOT LATER THAN APRIL 10 TO KEEP THE PLAN IN EFFECT.

UPON FAILURE TO MAKE ANY OF THE PAYMENTS AS REQUIRED, THE RIGHT TO CONTINUE UNDER THE PLAN IS FORFEITED. CREDIT FOR PAYMENTS MADE EXCLUSIVE OF INTEREST, MAY BE HAD IF WITHIN FIVE YEARS A REDEMPTION IS MADE OR ANOTHER PARTIAL PAYMENT PLAN IS INSTITUTED. THIS LATTER, HOWEVER, CANNOT BE INSTITUTED UNTIL JULY 1 OF THE SECOND SUCCEEDING FISCAL YEAR AFTER THAT IN WHICH SUCH DEFAULT OCCURS.

AS LONG AS PAYMENTS ARE KEPT UP, THE PROPERTY WILL NOT BE SUBJECT TO BEING DEEDED TO THE STATE FOR TAXES.

PROPERTY DEEDED TO THE STATE AND SALE AFTER SUCH DEED

DEED TO STATE

A DEED COVERING THE PROPERTY WILL BE ISSUED TO THE STATE FIVE YEARS AFTER THE PROPERTY WAS SOLD TO THE STATE UNLESS IT IS REDEEMED OR AN INSTALLMENT PLAN OF REDEMPTION IS INITIATED PRIOR TO THAT TIME. (RT CODE 3511)

SALE OF PROPERTY DEEDED TO THE STATE

PROPERTY DEEDED TO THE STATE FOR DELINQUENT TAXES MAY BE SOLD BY THE COUNTY TAX COLLECTOR AT ANY TIME UPON AUTHORIZATION OF THE BOARD OF SUPERVISORS AND THE STATE CONTROLLER.

FOR FURTHER INFORMATION IN REGARD TO TAX SALES CONTACT THE COUNTY TAX COLLECTOR, ROOM 162, COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101.

TAX RATE AREAS

THE BASIS FOR COMPILING THE TAX ROLL IS THE DIVISION OF PROPERTY INTO SCHOOL DISTRICTS. TAX RATES LEVIED VARY IN EACH OF SUCH DISTRICTS IN ACCORDANCE WITH THE VALUATIONS AND REQUIREMENTS OF THE DISTRICTS. IN ADDITION TO SCHOOL DISTRICTS, THERE ARE ALSO NUMEROUS SPECIAL DISTRICTS AND FOURTEEN INCORPORATED CITIES FOR WHICH TAX RATES ARE LEVIED ON THE PROPERTIES BENEFITED.

IN THE INTEREST OF EFFICIENCY IN EXTENDING THE TAX LEVIES, PROPERTIES ARE CLASSIFIED INTO GROUPS WHEREIN THE VARIOUS RATES ARE UNIFORM. THE AREA IN WHICH PROPERTY IS LOCATED DETERMINES THE TAXING AGENCIES (DISTRICTS) FOR WHICH TAXES ARE LEVIED. FOR IDENTIFICATION PURPOSES THESE AREAS ARE KNOWN AS 'TAX RATE AREAS'. THERE ARE APPROXIMATELY 2,255 SUCH TAX RATE AREAS IN THE COUNTY.

TAX RATE AREAS INCLUDE BOTH TAXES AND SPECIAL ASSESSMENTS AND THEREFORE DO NOT HAVE A COMMON BASE. LEGALLY, TAXES APPLY TO ALL PROPERTY (LAND, IMPROVEMENTS AND PERSONAL PROPERTY) WHEREAS SPECIAL ASSESSMENTS APPLY TO LAND ONLY OR LAND AND IMPROVEMENTS ONLY; ACCORDINGLY, SOME TAXING AGENCY RATES ARE APPLIED TO 'LAND' VALUATIONS ONLY, SOME ARE APPLIED TO BOTH 'LAND AND IMPROVEMENTS' VALUATIONS, AND OTHERS ARE APPLIED TO ALL PROPERTY VALUATIONS, 'LAND, IMPROVEMENTS, AND PERSONAL PROPERTY'. EXEMPTION ALLOWANCES APPLY TO TAXES AND ARE NOT APPLICABLE TO ASSESSMENTS ON LAND ONLY OR LAND AND IMPROVEMENTS ONLY.

THE BREAKDOWN OF TAX RATES BY FUND IN EACH RATE AREA AND THE RATE AREA TOTAL RATE ARE PRINTED FOR YOUR INFORMATION STARTING WITH PAGE NO.

TO DETERMINE THE TOTAL TAX RATE OF SOME TAXING AGENCIES, IT WILL BE NECESSARY TO MAKE CERTAIN COMBINATIONS. THE COMBINATIONS ARE ALSO USED ON THE 1978-79 SECURED PROPERTY TAX BILLS.

TAX RATE COMPARISON

	1974-75		1975-76		1976-77		1977-78		1978-79	
	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA
HIGH	17.542	94037	16.471	94037	15.720	86041	16.179	86042	15.280	59173, 59241
LOW	6.442	81030	6.823	57086	6.096	81030	5.680	75051	4.015	98000.
COUNTY AVG.	10.047		10.301		9.827		9.109		4.766	

BASES FOR TAX LEVIES

IN SAN DIEGO COUNTY, THE FOLLOWING TAXING AGENCIES' RATES ARE LEVIED ON 'LAND' VALUES ONLY AND TAXES ARE EXTENDED BEFORE ALLOWANCE FOR HOMEOWNERS' OR OTHER EXEMPTIONS:

CALIFORNIA WATER DISTRICTS
IRRIGATION DISTRICTS
MUNICIPAL LIGHTING MAINTENANCE DISTRICTS
RESOURCE CONSERVATION DISTRICTS
SEWER DISTRICTS

THE FOLLOWING SAN DIEGO COUNTY TAXING AGENCIES' RATES ARE LEVIED ON 'LAND AND IMPROVEMENT' VALUES ONLY AND TAXES ARE EXTENDED BEFORE ALLOWANCE FOR HOMEOWNERS' OR OTHER EXEMPTIONS:

DRAINAGE MAINTENANCE DISTRICTS
LIGHTING MAINTENANCE DISTRICTS
MAINTENANCE DISTRICTS
PARK MAINTENANCE DISTRICTS
PARKING DISTRICTS
SANITATION DISTRICTS
SEWER MAINTENANCE DISTRICTS
WATER CONSERVATION DISTRICTS

ALL OTHER TAX RATES ARE LEVIED ON 'ALL' VALUES (LAND, IMPROVEMENTS, AND PERSONAL PROPERTY) AND TAXES ARE EXTENDED AFTER ALLOWANCE FOR VETERANS' OR OTHER EXEMPTIONS.

IN ADDITION TO LEVIES ON VALUATIONS, THERE MAY BE INCLUDED IN THE BILLING CERTAIN DIRECT SPECIAL ASSESSMENTS WHICH ARE A FLAT CHARGE FOR A PARTICULAR SERVICE. EXAMPLES OF SUCH ASSESSMENTS ARE SEWER SERVICE, WEED ABATEMENT AND WATER STANDBY OR AVAILABILITY CHARGES. EXEMPTIONS DO NOT APPLY TO SUCH ASSESSMENTS.

ONE OTHER ASSESSMENT ON A SPECIAL TYPE OF PROPERTY REQUIRED BY THE REVENUE AND TAXATION CODE IS AIRCRAFT ASSESSMENT. THE RATE FOR AIRCRAFT IS 1.5% OF MARKET VALUE OF THE AIRCRAFT. (RT CODE 5391)

AD VALORUM TAX APPORTIONMENT THIS YEAR

PROPOSITION 13 LIMITED THE MAXIMUM AD VALORUM TAX ON REAL PROPERTY TO 1% OF THE FULL CASH VALUE OF SUCH PROPERTY. THE 1978 TAX BILL INDICATES THIS TAX AMOUNT AS THE TOP LINE OF THE BOX IN THE UPPER RIGHT CORNER OF THE BILL. IT IS TO BE APPORTIONED ACCORDING TO LAW TO THE DISTRICTS WITHIN THE COUNTY. SENATE BILLS 154 AND 2212 APPROVED BY THE GOVERNOR JUNE 24, 1978 AND JUNE 30, 1978 RESPECTIVELY, PROVIDE FOR THIS APPORTIONMENT.

THE 1% OF FULL VALUE (PROPOSITION 13) TAX PAYMENT THIS YEAR WILL BE DISTRIBUTED IN A PERCENTAGE FASHION TO EACH OF THE 307 TAXING AGENCIES IN THE COUNTY. HOWEVER, THE VOTER APPROVED BONDED INDEBTEDNESS PORTION OF THE TAX PAYMENT IS DISTRIBUTED TO THE TAXING AGENCIES BASED UPON THE SPECIFIC TAX RATES.

OTHER INFORMATION

MISCELLANEOUS

THE COUNTY ASSESSOR ASSESSES PROPERTY AND THE COUNTY TAX COLLECTOR COLLECTS TAXES FOR ALL CITIES WITHIN THE COUNTY OF SAN DIEGO.

THE COUNTY TAX COLLECTOR DOES NOT COLLECT THE FOLLOWING CALIFORNIA WATER DISTRICT OR IRRIGATION DISTRICT TAXES: WATER - ALPINE HIGHLANDS, LAKESIDE, RIVERVIEW. IF YOUR PROPERTY LIES WITHIN ONE OF THESE DISTRICTS, REQUESTS FOR INFORMATION RELATIVE TO BILLS AND PAYMENTS THEREON SHOULD BE ADDRESSED TO THE PARTICULAR DISTRICT.

TAXING AGENCIES GOVERNED BY LOCAL BOARDS
AT JULY 1, 1978

CEMETERY DISTRICTS

		PHONE NO.
1. ESCONDIDO	2640 GLEN RIDGE ROAD, ESCONDIDO, CA. 92027	745-1781
MEET THE THIRD MONDAY OF EACH MONTH		
2. POMERADO	14361 TIERRA BONITA RD, POWAY, CA. 92064	748-5760
MEET THE FIRST MON AFTER FIRST WED OF EACH MONTH		
3. RAMONA	P. O. BOX 211, RAMONA, CA. 92065	789-0136
MEET THE FIRST TUESDAY OF EACH MONTH		
4. SAN MARCOS	1021 MULBERRY DR., SAN MARCOS, CA. 92069	744-0373
MEET THE SECOND MONDAY OF EACH MONTH		
5. VALLEY CENTER	P. O. BOX 645, VALLEY CENTER, CA. 92082	749-1186
MEET THE SECOND FRIDAY OF EACH MONTH		

CITIES

1. CARLSBAD	1200 ELM AVE, CARLSBAD, CA. 92008	729-1181
MEET THE FIRST AND THIRD TUESDAYS OF EACH MONTH		
2. CHULA VISTA	276 FOURTH AVE, CHULA VISTA, CA. 92010	575-5051
MEET EVERY TUESDAY		
3. CORONADO	1825 STRAND WAY, CORONADO, CA. 92118	435-2211
MEET THE FIRST AND THIRD TUESDAYS OF EACH MONTH		
4. DEL MAR	1050 CAMINO DEL MAR, DEL MAR, CA. 92014	755-9313
MEET THE FIRST AND THIRD MONDAY OF EACH MONTH		
5. EL CAJON	200 E. MAIN ST., EL CAJON, CA. 92020	440-1776
MEET EVERY TUESDAY		
6. ESCONDIDO	100 VALLEY BLVD., ESCONDIDO, CA. 92025	741-4703
MEET THE FIRST FOUR WEDNESDAYS OF EACH MONTH		
7. IMPERIAL BEACH	825 CORONADO AVE., IMPERIAL BEACH, CA. 92032	423-8300
MEET THE FIRST AND THIRD TUESDAY OF EACH MONTH		
8. LA MESA	8130 ALLISON AVE., LA MESA, CA. 92041	463-6611
MEET THE SECOND AND FOURTH TUESDAYS OF EACH MONTH		
9. NATIONAL CITY	1243 NATIONAL AVE., NATIONAL CITY, CA. 92050	477-1181
MEET THE FIRST FOUR TUESDAYS OF EACH MONTH		
10. OCEANSIDE	704 3RD ST., OCEANSIDE, CA. 92054	433-9000
MEET THE SECOND AND FOURTH WEDNESDAYS OF EACH MONTH		
11. SAN DIEGO	202 "C" STREET, SAN DIEGO, CA. 92101	236-5555
MEET EVERY MONDAY AND TUESDAY		
12. SAN MARCOS	105 W. RICHMAR AVE., SAN MARCOS, CA. 92069	744-1050
MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH		
13. VISTA	200 WEST BROADWAY, VISTA, CA. 92083	726-1340
MEET THE SECOND AND FOURTH MONDAYS OF EACH MONTH		
14. LEMON GROVE	3568 MAIN ST. SUITE C, LEMON GROVE, CA. 92045	464-6934
MEET FIRST AND THIRD MONDAY OF EACH MONTH		

TAXING AGENCIES GOVERNED BY LOCAL BOARDS AT JULY 1, 1978 (CONTD)

COMMUNITY SERVICES DISTRICTS

		PHONE NO.
1. BORREGO SPRINGS PARK	P. O. BOX 306, BORREGO SPRINGS, CA. 92004	767-5653
MEET THE SECOND SATURDAY OF EACH MONTH		
2. JULIAN	P. O. BOX 681, JULIAN, CA. 92036	765-1341
MEET THE SECOND WEDNESDAY OF EACH MONTH		
3. MORRO HILLS	4592 SLEEPING INDIAN ROAD, FALLBROOK, CA. 92028	728-6560
MEET THE FIRST SATURDAY OF EACH MONTH		
4. PAUMA VALLEY	P. O. BOX 434, PAUMA VALLEY, CA. 92061	743-5249
MEET THE SECOND TUESDAY OF EACH MONTH		
5. RINCON RANCH	P. O. BOX 177, PAUMA VALLEY, CA. 92061	742-3234
DO NOT HOLD REGULAR MEETINGS		
6. VALLEY CENTER	P. O. BOX 141, VALLEY CENTER, CA. 92082	749-1544
MEET THE FOURTH TUESDAY OF EACH MONTH		

FIRE PROTECTION DISTRICTS

1. ALPINE	1834 ALPINE BLVD., ALPINE, CA. 92001	445-2635
MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH		
2. BONITA-SUNNYSIDE	P. O. BOX 39, BONITA, CA. 92002	479-2346
MEET THE SECOND TUESDAY OF EACH MONTH		
3. BORREGO SPRINGS	P. O. BOX 898, BORREGO SPRINGS, CA. 92004	767-5436
MEET THE SECOND THURSDAY OF EACH MONTH		
4. BOSTONIA	1185 DAWNRIDGE AVE, EL CAJON, CA. 92021	444-5881
MEET EVERY TUESDAY AND THURSDAY		
5. CREST	1811 SUNCREST BOULEVARD, EL CAJON, CA. 92021	579-6034
MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH		
6. ENCINITAS	415 2ND ST., ENCINITAS, CA. 92024	753-1193
MEET THE SECOND AND FOURTH WEDNESDAY OF EACH MONTH		
7. FALLBROOK	315 EAST IVY ST., FALLBROOK, CA. 92028	728-1106
MEET THE THIRD TUESDAY OF EACH MONTH		
8. GROSSMONT-MT. HELIX	10105 VIVERA DRIVE, LA MESA, CA. 92041	466-4134
MEET THE SECOND WEDNESDAY OF EACH MONTH		
9. LAKESIDE	14008 HWY 8 BUSINESS, EL CAJON, CA. 92021	443-7112
MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH		
10. LEMON GROVE	P. O. BOX 65, LEMON GROVE, CA. 92045	469-4115
MEET EVERY OTHER MONDAY OF EACH MONTH		
11. LOWER SWEETWATER	2711 GRANGER AVE., NATIONAL CITY, CA. 92050	475-8823
MEET THE SECOND AND FOURTH THURSDAYS OF EACH MONTH		
12. MONTGOMERY	391 OXFORD STREET, CHULA VISTA, CA. 92011	422-1102
MEET THE FIRST TUESDAY OF EACH MONTH		
13. PINE VALLEY	P. O. BOX 108, PINE VALLEY, CA. 92062	473-8445
MEET THE FIRST WEDNESDAY OF EACH MONTH		
14. RAMONA	222 NINTH ST.,RAMONA, CA. 92065	789-1050
MEET THE SECOND THURSDAY OF EACH MONTH		
15. RANCHO SANTA FE	P. O. BOX 410, RANCHO SANTA FE, CA. 92067	756-1522
MEET THE FIRST TUESDAY OF EACH MONTH		
16. SAN MARCOS	333 FIREBIRD LANE, SAN MARCOS, CA. 92069	744-1235
MEET THE SECOND TUESDAY OF EACH MONTH		
17. SANTEE	8950 COTTONWOOD AVENUE, SANTEE, CA. 92071	448-3648
MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH		

TAXING AGENCIES GOVERNED BY LOCAL BOARDS AT JULY 1, 1978 (CONTD)

			PHONE NO.
18. SOLANA.	102 N. NARDO RD.,	SOLANA BEACH, CA. 92075	755-1179
MEET THE SECOND TUESDAY OF EACH MONTH			
19. SPRING VALLEY	905 GILLESPIE DRIVE,	SPRING VALLEY, CA. 92077	463-0209
MEET THE SECOND AND FOURTH THURSDAY OF EACH MONTH			
20. VISTA	.1052 GLENMERE ROAD,	VISTA, CA. 92083	726-1781
MEET THE SECOND WEDNESDAY OF EACH MONTH			

HOSPITAL DISTRICTS

1. FALLBROOK	624 EAST ELDER STREET,	FALLBROOK, CA. 92028	728-1191
MEET THE THIRD TUESDAY OF EACH MONTH			
2. GROSSMONT	5555 GROSSMONT CENTER DRIVE,	P. O. BOX 158, LA MESA, CA. 92041	465-0711
MEET THE FIRST AND THIRD WEDNESDAYS OF EACH MONTH			
3. NORTHERN SAN DIEGO.	550 EAST GRAND AVENUE,	ESCONDIDO, CA. 92025	745-2300
MEET THE SECOND MONDAY OF EACH MONTH			
4. TRI-CITY.	.4002 VISTA WAY,	OCEANSIDE, CA. 92054	724-8411
MEET THE FOURTH THURSDAY OF EACH MONTH			

IRRIGATION DISTRICTS

1. HELIX WATER	.8111 UNIVERSITY AVE.,	LA MESA, CA. 92041	466-0585
MEET THE FIRST THREE WEDNESDAYS OF EACH MONTH			
2.*LAKESIDE.	9739 LOS COCHES ROAD,	PO BOX 638, LAKESIDE, CA. 92040	443-3805
MEET THE FIRST TUESDAY OF EACH MONTH			
3. SAN DIEGUITO WATER	59 EAST "D",	ENCINITAS, CA. 92024	753-1145
MEET THE SECOND WEDNESDAY OF EACH MONTH			
4. SANTA FE.	P. O. BOX 409,	RANCHO SANTA FE, CA. 92067	756-2424
MEET THE THIRD MONDAY OF EACH MONTH			
5. SOUTH BAY	386 THIRD AVE,	CHULA VISTA, CA. 92010	427-0868
MEET THE FIRST TUESDAY OF EACH MONTH			
6. VISTA	.202 WEST CONNECTICUT AVE,	VISTA, CA. 92083	724-8811
MEET THE FIRST AND THIRD WEDNESDAY OF EACH MONTH			

LIGHTING MAINTENANCE DISTRICT

1. ESCONDIDO HARDING STREET, NO. 1	C/O CITY COUNCIL,100 VALLEY,	ESCONDIDO, CA. 92025	741-4638
MEET THE FIRST FOUR WEDNESDAYS OF EACH MONTH			
2. SAN MARCOS MUNICIPAL.	.C/O CITY COUNCIL, 105 W. RICHMAR AVE.,	SAN MARCOS, CA. 92069	744-4020
MEET THE SECOND AND FOURTH TUESDAYS OF EACH MONTH			

MOSQUITO ABATEMENT DISTRICT

1. BORREGO VALLEY	P. O. BOX 374,	BORREGO SPRINGS, CA. 92004	767-5543
DO NOT HOLD REGULAR MEETINGS			

PARKING DISTRICT

1. PARKING DISTRICT NO.1 - LA MESA	C/O CITY COUNCIL,	8130 ALLISON STREET, LA MESA, CA. 92041	463-6611
MEET THE SECOND AND FOURTH TUESDAYS OF EACH MONTH			

* AGENCIES WHO ASSESS AND COLLECT THEIR OWN TAXES-NOT ON COUNTY TAX ROLLS

TAXING AGENCIES GOVERNED BY LOCAL BOARDS AT JULY 1, 1978 (CONTD)

			PHONE NO.
PORT DISTRICT			
1. SAN DIEGO UNIFIED.	P. O. BOX 488, 3165 PACIFIC HIGHWAY, SAN DIEGO, CA.	92112	291-3900
MEET EVERY TUESDAY PER MONTH EXCEPT ONE			
PUBLIC UTILITY DISTRICTS			
1. CREST	1809 SUNCREST BOULEVARD, EL CAJON, CA.	92021	444-3500
MEET THE FIRST AND THIRD WEDNESDAYS OF EACH MONTH			
2. FALLBROOK	990 EAST MISSION ROAD, FALLBROOK, CA.	92028	728-1125
MEET THE SECOND MONDAY OF EACH MONTH			
RECREATION AND PARK DISTRICT			
1. LAKE CUYAMACA	625 BROADWAY, SUITE 1019, SAN DIEGO, CA.	92101	233-8565
MEET THE SECOND TUESDAY OF EACH MONTH			
REDEVELOPMENT AGENCIES			
1. CHULA VISTA	276 FOURTH AVENUE, CHULA VISTA, CA.	92010	427-3300
BAYFRONT AND TOWN CENTRE			
2. EL CAJON.	200 E MAIN ST., EL CAJON, CA.	92020	440-1776
CENTRAL BUSINESS DISTRICT			
3. IMPERIAL BEACH.	825 CORONADO AVE., IMPERIAL BEACH, CA.	92032	423-8300
BEACHFRONT			
4. LA MESA	8130 ALLISON AVE., LA MESA, CA.	92041	463-6611
CENTRAL AREA			
5. NATIONAL CITY	1243 NATIONAL AVE., NATIONAL CITY, CA.	92050	477-1181
E J CHRISTMAN BUS & IND PARK #1, CENTER CITY AND SWEETWATER TOWN & COUNTRY			
6. OCEANSIDE	704 THIRD ST., OCEANSIDE, CA.	92054	433-9000
DOWNTOWN			
7. SAN DIEGO	121 BROADWAY SUITE 601, SAN DIEGO, CA.	92101	231-2430
COLUMBIA, DELLS, HORTON PLAZA, LINDA VISTA, MARKET STREET AND MARINA			
RESOURCE CONSERVATION DISTRICTS			
1. GREATER MOUNTAIN EMPIRE	1132 N. 2ND ST., EL CAJON, CA.	92021	444-5986
MEET THE FIRST THURSDAY OF EACH MONTH			
2. MISSION	P. O. 445, FALLBROOK, CA.	92028	728-1332
MEET THE FOURTH THURSDAY OF EACH MONTH			
3. PALOMAR	P. O. BOX 362, ESCONDIDO, CA.	92025	745-2061
MEET THE SECOND WEDNESDAY OF EACH MONTH			
4. RAMONA-JULIAN	P. O. BOX 372, RAMONA, CA.	92065	789-1457
MEET THE THIRD THURSDAY OF EACH MONTH			
5. UPPER SAN LUIS REY.	P. O. BOX 172, PAUMA VALLEY, CA.	92061	742-3535
MEET THE SECOND THURSDAY OF EACH QUARTER			

TAXING AGENCIES GOVERNED BY LOCAL BOARDS AT JULY 1, 1978 (CONTD)

		PHONE NO.
SANITARY DISTRICTS		
1. ENCINITAS MEET THE THIRD THURSDAY OF EACH MONTH	P. O. BOX 99, ENCINITAS, CA. 92024	753-6639
2. FALLBROOK MEET THE SECOND WEDNESDAY OF EACH MONTH	P. O. BOX697, 431 SOUTH MAIN ST., FALLBROOK, CA. 92028	728-8319
SANITATION DISTRICTS (COUNTY AUDITOR IS THE AUDITOR OF THE DISTRICT)		
1. PALM CITY	C/O CAC, 1600 PACIFIC HIGHWAY, RM 306, SAN DIEGO, CA. 92101	
2. VISTA MEET THE FIRST WEDNESDAY OF EACH MONTH	C/O CITY COUNCIL, P. O. BOX 188, VISTA, CA. 92083	726-1340
SEWER DISTRICTS		
1. IMPERIAL BEACH MUNI NO. 1 MEET THE FIRST AND THIRD MONDAY OF EACH MONTH	825 CORONADO, IMPERIAL BEACH, CA. 92032	423-8300
2. SAN DIEGO CITY PENASQUITOS. MEET EVERY MONDAY AND TUESDAYAY	C/O CITY COUNCIL, 202 "C" STREET, SAN DIEGO, CA. 92101	236-6611
SMALL CRAFT HARBOR DISTRICT		
1. OCEANSIDE MEET THE SECOND AND FOURTH WEDNESDAYS OF EACH MONTH	1540 HARBOR DRIVE NORTH, OCEANSIDE, CA. 92054	722-1418
WATER DISTRICTS (CALIFORNIA)		
1.*ALPINE HIGHLANDS. MEET THE FIRST SATURDAY OF EACH MONTH	P. O. BOX 335, ALPINE, CA. 92001	445-2846
2. BELLFORD VILLAGE. NO SCHEDULED BOARD MEETINGS	257 E FOURTH AVE, ESCONDIDO, CA. 92025	745-1599
4. BORREGO. MEET ANNUALLY	P. O. BOX B, BORREGO SPRINGS, CA. 92004	767-5314
5. ORCHARD NO SCHEDULED MEETINGS	16000 MARTINCOIT ROAD, POWAY, CA. 92064	296-1311
6.*RIVERVIEW MEET THE SECOND FRIDAY OF EACH MONTH	11769 WATERHILL ROAD, LAKESIDE, CA. 92040	561-1333
7. WYNOLA. MEET QUARTERLY AS CALLED	P. O. BOX 125, SANTA ISABEL, CA. 92070	765-0377
WATER DISTRICTS (COUNTY)		
1. BORREGO SPRINGS PARK. MEET THE SECOND SATURDAY OF EACH MONTH	P. O. BOX 306, BORREGO SPRINGS, CA. 92004	767-5653
2. CANEBRAKE MEET THE SECOND FRIDAY OF EACH MONTH	P. O. BOX 86, AGUA CALIENTE SPRINGS, JULIAN, CA. 92036	

* AGENCIES WHO ASSESS AND COLLECT THEIR OWN TAXES - NOT ON COUNTY TAX ROLLS.

TAXING AGENCIES GOVERNED BY LOCAL BOARDS AT JULY 1, 1978 (CONTD)

		PHONE NO.
WATER DISTRICTS (COUNTY)		
3. COACHELLA MEET THE SECOND AND FOURTH TUESDAYS OF EACH MONTH	P. O. BOX 1058, COACHELLA, CA. 92236	398-2651
4. LEUCADIA. MEET THE SECOND THURDSAY OF EACH MONTH	P. O. BOX 2397, LEUCADIA, CA. 92024	753-0155
5. POMERADO. MEET THE SECOND AND FOURTH WEDNESDAY OF EACH MONTH	P. O. BOX 785, POWAY, CA. 92064	748-3935
6. SAN MARCOS. MEET THE FIRST AND THIRD MONDAYS OF EACH MONTH	788 W. SAN MARCOS BLVD., SAN MARCOS, CA. 92069	744-0460
7. TIA JUANA VALLEY. MEET THE SECOND THURSDAY OF EACH MONTH	P. O. BOX 102, NESTOR, CA. 92053	424-9494
WATER DISTRICTS (MISCELLANEOUS)		
1. METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA. MEET THE SECOND TUESDAY OF EACH MONTH	1111 SUNSET BOULEVARD, LOS ANGELES, CA. 90012	213-626-4282
2. SAN DIEGO COUNTY WATER AUTHORITY. MEET THE SECOND THURDSAY OF EACH MONTH	2750 FOURTH AVENUE, SAN DIEGO, CA. 92103	297-3218
WATER DISTRICTS (MUNICIPAL)		
1. BUENA COLORADO. MEET THE FIRST TUESDAY OF EACH MONTH	202 WEST CONNECTICUT AVE., VISTA, CA. 92083	726-1535
2. CARLSBAD. MEET THE FIRST AND THIRD WEDNESDAYS OF EACH MONTH	5950 EL CAMINO REAL, CARLSBAD, CA. 92008	438-2722
3. DE LUZ HEIGHTS. MEET THE SECOND TUESDAY OF EACH MONTH	ROUTE 6 DAILY RD., FALLBROOK, CA. 92028	728-8491
4. MOOTAMAI. NO SCHEDULED BOARD MEETINGS	C/O KENNETH J. CAMT-CN, STAR ROUTE BOX 155, PAUMA VALLEY, CA. 92061	742-3441
5. OLIVENHAIN. MEET THE THIRD THURSDAY OF EACH MONTH	1966 OLIVENHAIN ROAD, ENCINITAS, CA. 92024	753-6466
6. OTAY. MEET THE FIRST AND THIRD MONDAYS OF EACH MONTH	10595 JAMACHA BOULEVARD, SPRING VALLEY, CA. 92078	462-2222
7. PADRE DAM. MEET THE SECOND AND FOURTH TUESDAY OF EACH MONTH	10887 WOODSIDE AVE., SANTEE, CA. 92071	448-3111
8. PAUMA MEET THE THIRD MONDAY IN JANUARY	C/O MILLARD BEEMER, STAR ROUTE BOX 104, PAUMA VALLEY, CA. 92061	742-3316
9. POWAY. MEET THE FIRST AND THIRD TUESDAY OF EACH MONTH	12324 OAK KNOLL ROAD, P. O. 348, POWAY, CA. 92064	271-5019
10. QUESTHAVEN. MEET THE FIRST MONDAY IN JANUARY	ROUTE 5, BOX 206, ESCONDIDO, CA. 92025	744-1500
11. RAINBOW MEET THE FOURTH MONDAY OF EACH MONTH	4555 HIGHWAY 76, FALLBROOK, CA. 92028	728-1178
12. RAMONA. MEET THE SECOND TUESDAY OF EACH MONTH	P. O. BOX 848, RAMONA, CA. 92065	789-1330
13. RINCON DEL DIABLO. MEET THE THIRD TUESDAY OF EACH MONTH	1920 N. IRIS LANE, ESCONDIDO, CA. 92026	745-5522
14. SAN LUIS REY. MEET THE SECOND WEDNESDAY OF EACH MONTH	C/O ROBERT PANKEY, STAR ROUTE BOX 420, BONSALL, CA. 92003	728-1434
15. TRI-CITY MEET	1450 N. EL CAMINO REAL, SAN CLEMENTE, CA. 92672	492-1313
16. VALLEY CENTER MEET THE FIRST AND THIRD MONDAYS OF EACH MONTH	P. O. BOX 67, VALLEY CENTER, CA. 92082	749-1600
17. YUIMA. MEET THE THIRD FRIDAY OF EACH MONTH	P. O. BOX 177, PAUMA VALLEY, CA. 92061	742-3232

TAXING AGENCIES UNDER CONTROL OF BOARD OF SUPERVISORS
AT JULY 1, 1978

FOR INFORMATION CONCERNING THESE SPECIAL DISTRICTS CONTACT THE BOARD OF SUPERVISORS, ROOM 306, SAN DIEGO COUNTY ADMINISTRATION CENTER, 1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101.

AIR POLLLTION CONTROL DISTRICT (A)

COUNTY DRAINAGE DISTRICTS
SAN DIEGO COUNTY DRAINAGE 1

COUNTY SERVICE AREAS
1- WHISPERING PALMS
4- MAJESTIC PINES
5- HIGH VALLEY
6- PAUMA VALLEY
7- RAINBOW VALLEY
8- MAGEE ROAD, PALA
9- SANTA FE, ZONES A, B, C, D, E, F AND H
10- DAVIS DRIVE
11- BERNARDO ROAD, ZONES A, B, C AND D
12- LOMAIR
13- PALA MESA, ZONES A AND B
14- RANCHO DIEGO
15- VIA PUERTA DEL SOL
16- WYNOLA
17- SAN DIEGUITO
18- HARRISON PARK ZONE A
20- DAILY ROAD
21- PAUMA HEIGHTS
22- WEST DOUGHERTY STREET
23- ROCK TERRACE ROAD
24- MT WHITNEY ROAD
25- JACUMBA
26- RANCHO SAN DIEGO
27- GLASGOW AVENUE
28- DATE STREET
29- CORTEZ WAY
30- ROYAL OAKS DRIVE AND CARROL LANE
31- ELTINGE DRIVE
32- CARLTON HILLS
33- SOLANA BEACH
34- EIGHTH STREET IN OLIVENHAIN
36- VIA DEL ALBA
38- GAY RIO TERRACE
39- SUNBEAM LANE
40- MONTGOMERY STREET
41- KNOB HILL DRIVE
42- WOODLAWN PARK, ZONES A AND B
43- VISTA CIELO
44- HIDDEN MEADOWS
45- RINCON SPRINGS ROAD
46- ROCOSO ROAD
48- POWAY
49- SUNSET KNOLLS ROAD
50- KNOLL PARK LANE
51- SALTON VIEW DRIVE
53- KNOLL PARK LANE EXTENT
54- MOUNT HELIX
55- RAINBOW CREST ROAD
56- ALTON PLACE
57- SINGING HILLS ESTATES
59- GOLDEN ROAD
60- RIVER DRIVE
61- GREEN MEADOW WAY
62- MONTGOMERY PARK
63- HILLVIEW ROAD ET AL
64- LILA LANE
66- VALLEY AVENUE
67- AVOCADO STREET
69- HEARTLAND PARAMEDICS
70- EL CAMINO CORTO
71- LINDA STREET
74- HOLDEN ROAD
75- GAY RIO DRIVE, ZONES A AND B
76- KINGSFORD COURT
77- MONTIEL TRUCK TRAIL
78- GARDENA WAY
80- HARRIS TRUCK TRAIL
81- FALLBROOK LOCAL PARKS
83- SAN DIEGUITO LOCAL PARKS
84- SANTEE LOCAL PARKS
86- WATSON PLACE
87- TONE LANE
88- EAST FIFTH STREET
89- STA FE MTNS/DEL DIOS
90- SO. CORDOVA AVENUE
91- VILLANITAS
92- CERRO STREET, ZONES A AND B
93- VESPER + SUNSET ROADS
94- ROBLE GRANDE ROAD
95- VALLE DEL SOL
96- SANTEE RECREATIONAL SERV

(A) NO TAX RATE LEVIED, THE BOARD OF SUPERVISORS MAY APPROPRIATE FUNDS.

TAXING AGENCIES UNDER CONTROL OF BOARD OF SUPERVISORS
AT JULY 1, 1978 (CONTD)

FLOOD CONTROL DISTRICT
- ZONE 1
- SUBZONE 1
- ZONE 2
- ZONE 3
- ZONE 4
- ZONE 5
- ZONE 6

HIGHWAY LIGHTING DISTRICTS (B)
- CARDIFF PUBLIC
- EDEN GARDENS
- EL CAJON
- ENCINITAS
- FALLBROOK
- HARBORSIDE
- JULIAN PUBLIC
- LAKESIDE PUBLIC
- LEMON GROVE
- POWAY
- RAMONA PUBLIC
- RESMAR
- REXFORD
- SAN MARCOS
- SOLANA BEACH PUBLIC
- SPRING VALLEY
- SYCAMORE HILLS

LIBRARY (C)
- COUNTY LIBRARY

LIGHTING MAINTENANCE DISTRICTS (B)
- BROOKSIDE
- CARLTON OAKS
- DONALD WAY
- ENCINITAS 1
- JACUMBA
- LAKE SAN MARCOS
- LEMON GROVE
- LEUCADIA
- PEPPER DRIVE
- ROYAL CREST
- SAN DIEGO COUNTY DISTRICT 1
- SAN DIEGO COUNTY DISTRICT 2
- SPRING VALLEY
- SUNSHINE PARK
- WINTER GARDENS
- WINTER GARDENS SEWER

PUBLIC UTILITY DISTRICT
- GREEN VALLEY

RECREATION AND PARK DISTRICT
- SPRING VALLEY

SANITATION DISTRICTS
- ALPINE
- BUENA
- CARDIFF
- JULIAN
- LAKESIDE
- LEMON GROVE
- MONTGOMERY
- PINE VALLEY
- RAMONA
- RANCHO SANTA FE
- SOLANA BEACH
- SPRING VALLEY
- WHISPERING PALMS

(B) DUE TO SPACE LIMITATIONS TEMPORARY LIGHTING ZONES OF LIGHTING DISTRICTS ARE NOT SHOWN.

(C) NOT A TAXING AGENCY. A SPECIAL TAX RATE IS LEVIED WITHIN ALL UNINCORPORATED AREAS AND THE CITIES OF DEL MAR, EL CAJON, IMPERIAL BEACH, LA MESA, SAN MARCOS AND VISTA.

ASSESSED VALUATIONS FOR COUNTY OF SAN DIEGO - JULY 1, 1978

TOTAL COUNTY VALUATIONS FOR COUNTY-WIDE FUNDS

	ASSESSED VALUATION				LESS	GROSS LESS	(B) SPECIAL EXEMPTIONS		
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL GROSS	REGULAR EXEMPTIONS	REGULAR EXEMPTIONS	BUSINESS INVENTORY	HOME OWNERS	GROSS LESS ALL EXEMPTS
SECURED PROPERTY									
LOCALLY ASSESSED	2,785,099,103	3,794,698,923	148,459,619	6,728,257,645	174,535,984	6,553,721,661	34,137,445	512,354,147	6,007,230,069
STATE ASSESSED (UTILITIES)	22,130,250	525,620,930	28,869,870	576,621,050	-0-	576,621,050	338,240	-0-	576,282,810
TOTAL SECURED	2,807,229,353	4,320,319,853	177,329,489	7,304,878,695	174,525,984	7,130,342,711	34,475,685	512,354,147	(A) 6,583,512,879
UNSECURED PROPERTY									
LOCALLY ASSESSED	30,359,154	181,821,621	543,138,126	755,318,901	10,161,780	745,157,121	137,639,214	598,450	606,919,457
TOTAL SECURED AND UNSECURED	2,837,588,507	4,502,141,474	720,467,615	8,060,197,596	184,697,764	7,875,499,832	172,114,899	512,952,597	7,190,432,336

VALUATIONS FOR COUNTY LIBRARY

SECURED PROPERTY									
LOCALLY ASSESSED	1,080,562,369	1,347,196,282	34,035,104	2,461,793,755	31,853,031	2,429,940,724	9,158,221	191,626,997	2,229,155,506
STATE ASSESSED (UTILITIES)	4,218,330	244,095,510	4,644,380	252,958,220	-0-	252,958,220	415	-0-	252,957,805
TOTAL SECURED	1,084,780,699	1,591,291,792	38,679,484	2,714,751,975	31,853,031	2,682,898,944	9,158,636	191,626,997	(A) 2,482,113,311
UNSECURED PROPERTY									
LOCALLY ASSESSED	2,037,703	28,328,213	98,231,118	128,597,034	1,170,950	127,426,084	27,173,012	15,175	100,237,897
TOTAL SECURED AND UNSECURED	1,086,818,402	1,619,620,005	136,910,602	2,843,349,009	33,023,981	2,810,325,028	36,331,648	191,642,172	2,582,351,208

NOTES:

(A) BASIS FOR TAXES RECEIVED FROM TAXPAYERS.
(B) TAXES APPLICABLE TO HOMEOWNERS' PROPERTY AND BUSINESS INVENTORIES EXEMPTIONS WILL BE RECEIVED FROM THE STATE.

1. TAX RATES FOR EDUCATIONAL PURPOSES WILL BE FOUND ON PAGES 52 THROUGH 63.

ASSESSED VALUATIONS FOR COUNTY OF SAN DIEGO - JULY 1, 1978

TOTAL VALUATIONS FOR COMMUNITY REDEVELOPMENT AGENCIES

	ASSESSED VALUATION				LESS	GROSS LESS	SPECIAL EXEMPTIONS		
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL GROSS	REGULAR EXEMPTIONS	REGULAR EXEMPTIONS	BUSINESS INVENTORY	HOME OWNERS	GROSS LESS ALL EXEMPTS
CURRENT ASSESSED VALUATION									
SECURED PROPERTY									
LOCALLY ASSESSED	29,363,725	41,527,688	15,694,982	86,586,395	1,975,400	84,610,995	3,650,088	800,425	80,160,482
STATE ASSESSED (UTILITIES)	2,521,230	33,677,880	4,954,650	41,153,760	-0-	41,153,760	-0-	-0-	41,153,760
TOTAL SECURED	31,884,955	75,205,568	20,649,632	127,740,155	1,975,400	125,764,755	3,650,088	800,425	121,314,242
UNSECURED PROPERTY									
LOCALLY ASSESSED	1,310,912	15,651,755	15,667,318	32,629,985	140,142	32,489,843	5,705,058	-0-	26,784,785
TOTAL SECURED AND UNSECURED	33,195,867	90,857,323	36,316,950	160,370,140	2,115,542	158,254,598	9,355,146	800,425	148,099,027
BASE ASSESSED VALUATIONS									
SECURED PROPERTY									
LOCALLY ASSESSED	23,859,651	24,525,012	16,635,321	65,019,984	1,661,843	63,358,141	3,596,054	796,520	58,965,567
STATE ASSESSED (UTILITIES)	2,484,390	22,058,010	2,270,730	26,813,130	-0-	26,813,130	-0-	-0-	26,813,130
TOTAL SECURED	26,344,041	46,583,022	18,906,051	91,833,114	1,661,843	90,171,271	3,596,054	796,520	85,778,697
UNSECURED PROPERTY									
LOCALLY ASSESSED	670,102	2,933,074	10,594,175	14,197,351	-0-	14,197,351	3,823,608	-0-	10,373,743
TOTAL SECURED AND UNSECURED	27,014,143	49,516,096	29,500,226	106,030,465	1,661,843	104,368,622	7,419,662	796,520	96,152,440
INCREMENT ASSESSED VALUATIONS									
SECURED PROPERTY									
LOCALLY ASSESSED	5,504,074	17,002,676	(940,339)	21,566,411	313,557	21,252,854	54,034	3,905	21,194,915
STATE ASSESSED (UTILITIES)	36,840	11,619,870	2,683,920	14,340,630	-0-	14,340,630	-0-	-0-	14,340,630
TOTAL SECURED	5,540,914	28,622,546	1,743,581	35,907,041	313,557	35,593,484	54,034	3,905	35,535,545
UNSECURED PROPERTY									
LOCALLY ASSESSED	640,810	12,718,681	5,073,143	18,432,634	140,142	18,292,492	1,881,450	-0-	16,411,042
TOTAL SECURED AND UNSECURED	6,181,724	41,341,227	6,816,724	54,339,675	453,699	53,885,976	1,935,484	3,905	51,946,587

ASSESSED VALUATION FOR CITIES AT JULY 1, 1978

TOTAL ASSESSED VALUATIONS	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
CITIES				
1. CARLSBAD	6010-50	134,146,266	50,312,790	184,459,056
- CARLSBAD 1973 ANNEX	6010-51	61,866,428	1,413,590	63,280,018
TOTAL CARLSBAD		196,012,694	51,726,380	247,739,074
2. CHULA VISTA	6014-00	271,543,517	45,920,890	317,464,407
3. CORONADO	6017-00	107,599,681	3,452,740	111,052,421
4. DEL MAR	6022-00	33,519,627	984,810	34,504,437
5. EL CAJON - TAX DISTRICT NO. 1	6035-01	237,614,449	10,238,690	247,853,139
- TAX DISTRICT NO. 2	6035-02	4,261,367	179,750	4,441,117
- TAX DISTRICT NO. 3	6035-03	51,725	51,180	102,905
- TAX DISTRICT NO. 4	6035-04	9,497,225	155,000	9,652,225
TOTAL EL CAJON		251,424,766	10,624,620	262,049,386
6. ESCONDIDO	6038-00	207,593,716	12,746,910	220,340,626
7. IMPERIAL BEACH	6045-00	46,340,018	2,477,990	48,818,008
8. LA MESA	6050-00	177,755,471	9,581,200	187,336,671
9. LEMON GROVE	6060-00	57,536,445	2,924,590	60,461,035
10. NATIONAL CITY	6065-00	98,120,440	7,799,480	105,919,920
11. OCEANSIDE - TAX DISTRICT NO. 1	6070-01	204,253,577	12,548,540	216,802,117
- TAX DISTRICT NO. 3	6070-03	20,130,453	708,950	20,839,403
TOTAL OCEANSIDE		224,384,030	13,257,490	237,641,520
12. SAN DIEGO	6085-00	3,018,526,859	188,758,940	3,207,285,799
13. SAN MARCOS	6090-00	67,804,608	3,637,190	71,441,798
14. VISTA	6095-00	106,861,874	6,002,990	112,864,864
TOTAL CITIES		4,865,023,746	359,896,220	5,224,919,966
UNINCORPORATED AREA		1,688,697,915	216,724,830	1,905,422,745
TOTAL ASSESSED VALUATION		6,553,721,661	576,621,050	7,130,342,711

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
9,229,497	*	.070	10,034,683	2,515,885	.110	1.
1,452,150	*	.010	767,907	47,512	.010	
10,681,647			10,802,590	2,563,397		
29,507,630	*	.043	23,328,151	6,143,958	.040	2.
4,770,336	*	.060	6,707,446	637,992	.060	3.
1,561,687	*	.316	1,639,813	127,078	.055	4.
18,113,240	*	.020	31,087,646	8,309,819	.030	5.
423,287	*	.020	436,353	127,673	.030	
-0-	*	.020	6,855	2,900	.030	
836,150	*	-0-	110,146	22,859	-0-	
19,372,677			31,641,000	8,463,251		
16,578,479	*	.172	22,075,130	5,778,913	.183	6.
4,053,695	*	.054	1,531,927	254,582	.053	7.
18,093,983	*	.022	14,447,195	3,430,209	.021	8.
7,593,952	*	-0-	-0-	-0-	-0-	9.
8,414,412	*	.031	28,167,406	8,185,727	.432	10.
17,773,525	*	.030	19,259,414	3,488,354	.030	11.
2,018,274	*	.020	120,090	17,550	.020	
19,791,799			19,379,504	3,505,904		
256,299,896	*	.131	507,270,810	84,233,586	.095	12.
6,475,198	*	-0-	6,678,442	1,546,462	-0-	13.
10,293,162	*	-0-	5,208,298	986,593	-0-	14.
413,488,553			678,877,712	125,857,652		
133,341,279			66,279,409	12,380,012		
546,829,832			745,157,121	138,237,664		

* Under Local Board.

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED — ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
CEMETERY DISTRICTS				
1. ESCONDIDO	3616-00	279,156,457	15,452,650	294,609,107
2. POMERADO	3650-00	325,679,048	10,948,060	336,627,108
3. RAMONA	3658-00	70,738,019	3,736,300	74,474,319
4. SAN MARCOS	3661-00	122,151,868	5,839,730	127,991,598
5. VALLEY CENTER	3665-00	70,055,022	4,339,480	74,394,502
COMMUNITY SERVICES DISTRICTS				
1. BORREGO SPRINGS PARK	6810-00	1,124,325	39,380	1,163,705
2. JULIAN	6840-00	1,006,749	200,330	1,207,079
3. MORRO HILLS	6851-00	5,013,175	121,630	5,134,805
4. PAUMA VALLEY	6860-00	6,007,950	138,530	6,146,480
5. RINCON RANCH	6875-00	1,748,500	66,890	1,815,390
6. VALLEY CENTER	6890-00	53,113,330	3,058,480	56,171,810
COUNTY SERVICE AREAS				
1. NO. 1 - WHISPERING PALMS	2701-00	4,134,775	69,770	4,204,545
2. NO. 4 - MAJESTIC PINES	2704-00	3,171,051	102,560	3,273,611
3. NO. 4 - MAJESTIC PINES - DEBT SERVICE	2704-50	3,171,051	102,560	3,273,611
4. NO. 5 - HIGH VALLEY	2705-00	2,366,500	55,760	2,412,260
5. NO. 6 - PAUMA VALLEY	2706-00	1,169,562	36,730	1,206,292
6. NO. 7 - RAINBOW VALLEY	2707-00	8,533,437	761,730	9,295,167
7. NO. 8 - MAGEE ROAD, PALA	2708-00	273,875	18,810	292,685
8. NO. 9 - SANTA FE - ZONE A	2709-01	2,253,000	22,400	2,275,400
9. NO. 9 - SANTA FE - ZONE B	2709-02	966,175	39,740	1,005,915
10. NO. 9 - SANTA FE - ZONE C	2709-03	7,009,350	127,100	7,136,450
11. NO. 9 - SANTA FE - ZONE D	2709-04	13,656,100	270,610	13,926,710
12. NO. 9 - SANTA FE - ZONE E	2709-05	2,233,475	64,990	2,298,465
13. NO. 9 - SANTA FE - ZONE F	2709-06	3,340,875	51,150	3,392,025
14. NO. 9 - SANTA FE - ZONE F	2709-07	2,324,025	19,030	2,343,055
15. NO. 10- DAVIS DRIVE	2710-00	156,750	3,620	160,370
16. NO. 11- BERNARDO ROAD - ZONE A	2711-01	341,225	7,540	348,765
17. NO. 11- BERNARDO ROAD - ZONE B	2711-02	343,300	10,510	353,810
18. NO. 11- BERNARDO ROAD - ZONE C	2711-03	336,575	10,370	346,945
19. NO. 11- BERNARDO ROAD - ZONE D	2711-04	277,950	6,880	284,830
20. NO. 12- LOMAIR	2712-00	303,300	7,260	310,560
21. NO. 13- PALA MESA - ZONE A	2713-00	4,085,162	146,030	4,231,192
22. NO. 13- PALA MESA - ZONE B	2713-01	1,396,175	32,890	1,429,065
23. NO. 14- RANCHO DIEGO	2714-00	823,225	5,910	829,135
24. NO. 15- VIA PUERTA DEL SOL	2715-00	1,159,525	43,740	1,203,265

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
22,906,279	2.4	-0-	21,485,174	5,286,102	-0-	1.
27,594,019	2.2	-0-	16,398,120	3,641,646	-0-	2.
4,793,845	5.5	-0-	1,770,374	381,022	-0-	3.
11,601,443	1.8	-0-	9,516,563	2,349,997	-0-	4.
2,345,246	3.9	-0-	1,348,604	244,062	-0-	5.
33,250	*	-0-	425	-0-	-0-	1.
84,484	*	.150	128,673	37,584	.150	2.
236,175	*	.092	6,150	1,625	.130	3.
112,800	*	-0-	105,600	3,162	-0-	4.
26,250	*	-0-	1,375	-0-	-0-	5.
2,085,498	*	-0-	941,654	248,386	-0-	6.
217,000	1.0	-0-	35,072	3,062	-0-	1.
286,300	5.0	-0-	19,939	113	-0-	2.
286,300	2.7	.709	19,939	113	.598	3.
118,300	3.3	-0-	1,650	-0-	-0-	4.
50,400	3.4	-0-	350	-0-	-0-	5.
400,173	4.0	-0-	550,288	234,042	-0-	6.
4,900	-0-	-0-	-0-	-0-	-0-	7.
138,250	5.0	-0-	1,000	-0-	-0-	8.
39,900	4.0	-0-	-0-	-0-	-0-	9.
610,400	1.1	-0-	14,095	-0-	-0-	10.
1,346,800	5.0	-0-	7,399	-0-	-0-	11.
130,900	5.0	-0-	-0-	-0-	-0-	12.
283,500	5.0	-0-	312	-0-	-0-	13.
117,250	5.0	-0-	-0-	-0-	-0-	14.
24,500	-0-	-0-	625	-0-	-0-	15.
36,750	0.9	-0-	2,275	-0-	-0-	16.
38,500	5.0	-0-	150	-0-	-0-	17.
33,250	3.0	-0-	-0-	-0-	-0-	18.
31,500	-0-	-0-	800	-0-	-0-	19.
12,250	15.7	-0-	-0-	-0-	-0-	20.
155,400	2.2	-0-	11,975	-0-	-0-	21.
17,500	5.0	-0-	1,492	-0-	-0-	22.
5,250	6.6	-0-	-0-	-0-	-0-	23.
26,250	5.0	-0-	-0-	-0-	-0-	24.

*Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED — ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
COUNTY SERVICE AREAS (CONTD)				
25. NO. 16- WYNOLA	2716-00	530,375	11,260	541,635
26. NO. 17- SAN DIEGUITO	2717-00	397,671,762	13,339,080	411,010,842
27. NO. 18- HARRISON PARK	2718-00	775,070	28,630	803,700
28. NO. 18- HARRISON PARK - ZONE A	2718-01	408,820	18,120	426,940
29. NO. 20- DAILY ROAD	2720-00	2,249,550	82,570	2,332,120
30. NO. 21- PAUMA HEIGHTS	2721-00	669,575	13,750	683,325
31. NO. 22- WEST DOUGHERTY STREET	2722-00	563,200	24,950	588,150
32. NO. 23- ROCK TERRACE ROAD	2723-00	98,700	2,580	101,280
33. NO. 24- MT. WHITNEY ROAD	2724-00	160,000	6,290	166,290
34. NO. 25- JACUMBA	2725-00	1,081,599	212,290	1,293,889
35. NO. 26- RANCHO SAN DIEGO	2726-00	15,431,140	573,910	16,005,050
36. NO. 27- GLASGOW AVENUE	2727-00	190,550	3,560	194,110
37. NO. 28- DATE STREET	2728-00	104,875	4,120	108,995
38. NO. 29- CORTEZ WAY	2729-00	109,325	5,000	114,325
39. NO. 30- ROYAL OAKS DR AND CARROL LN.	2730-00	499,875	8,100	507,975
40. NO. 31- ELTINGE DRIVE	2731-00	176,775	7,500	184,275
41. NO. 32- CARLTON HILLS	2732-00	29,422,266	909,820	30,332,086
42. NO. 33- SOLANA BEACH	2733-00	44,755,353	1,178,530	45,933,883
43. NO. 34- 8TH STREET IN OLIVENHAIN	2734-00	204,150	3,110	207,260
44. NO. 36- VIA DEL ALBA	2736-00	2,041,450	26,740	2,068,190
45. NO. 38- GAY RIC TERRACE	2738-00	394,550	19,040	413,590
46. NO. 39- SUNBEAM LANE	2739-00	48,175	1,350	49,525
47. NO. 40- MONTGOMERY STREET	2740-00	97,725	4,740	102,465
48. NO. 41- KNOB HILL DRIVE	2741-00	38,850	1,350	40,200
49. NO. 42- WOODLAWN PARK	2742-00	525,175	28,830	554,005
50. NO. 42- WOODLAWN PARK - ZONE A	2742-01	176,600	10,240	186,840
51. NO. 42- WOODLAWN PARK - ZONE B	2742-02	348,575	18,590	367,165
52. NO. 43- VISTA CIELO	2743-00	455,775	7,630	463,405
53. NO. 44- HIDDEN MEADOWS	2744-00	5,859,525	157,580	6,017,105
54. NO. 45- RINCON SPRINGS ROAD	2745-00	330,625	10,250	340,875
55. NO. 46- ROCOSO ROAD	2746-00	497,825	7,820	505,645
56. NO. 48- POWAY	2748-00	129,439,918	4,836,790	134,276,708
57. NO. 49- SUNSET KNOLLS ROAD	2749-00	200,700	7,770	208,470
58. NO. 50- KNOLL PARK LANE	2750-00	285,750	2,550	288,300
59. NO. 51- SALTON VIEW DRIVE	2751-00	67,625	2,930	70,555
60. NO. 53- KNOLL PARK LANE EXTENT	2753-00	730,400	6,890	737,290
61. NO. 54- MOUNT HELIX	2754-00	1,206,300	27,050	1,233,350
62. NO. 55- RAINBOW CREST ROAD	2755-00	769,075	16,970	786,045

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
24,150	1.6	-0-	-0-	-0-	-0-	25.
24,040,696	2.6	-0-	13,290,419	2,451,854	-0-	26.
44,650	2.2	-0-	1,987	700	-0-	27.
32,300	5.0	-0-	1,987	700	-0-	28.
52,500	5.3	-0-	1,200	-0-	-0-	29.
1,750	5.0	-0-	-0-	-0-	-0-	30.
54,250	1.8	-0-	11,352	4,375	-0-	31.
13,650	8.7	-0-	-0-	-0-	-0-	32.
19,250	0.5	-0-	150	-0-	-0-	33.
145,375	20.9	-0-	53,537	3,487	-0-	34.
1,178,800	5.0	-0-	22,238	-0-	-0-	35.
19,250	5.0	-0-	250	-0-	-0-	36.
22,750	5.0	-0-	250	-0-	-0-	37.
19,250	5.0	-0-	-0-	-0-	-0-	38.
50,750	3.3	-0-	-0-	-0-	-0-	39.
15,750	5.0	-0-	5,668	760	-0-	40.
5,306,677	0.5	-0-	420,180	81,223	-0-	41.
2,715,703	1.5	-0-	3,182,795	747,032	-0-	42.
17,500	-0-	-0-	1,150	-0-	-0-	43.
71,750	5.0	-0-	495	-0-	-0-	44.
61,250	2.0	-0-	200	-0-	-0-	45.
12,250	0.1	-0-	-0-	-0-	-0-	46.
24,500	5.0	-0-	150	-0-	-0-	47.
5,250	5.0	-0-	-0-	-0-	-0-	48.
74,800	5.0	-0-	-0-	-0-	-0-	49.
32,825	9.7	-0-	-0-	-0-	-0-	50.
41,975	2.6	-0-	-0-	-0-	-0-	51.
43,750	5.0	-0-	375	-0-	-0-	52.
248,150	5.0	-0-	22,900	725	-0-	53.
12,250	3.7	-0-	-0-	-0-	-0-	54.
62,650	1.3	-0-	1,475	-0-	-0-	55.
11,508,007	4.3	-0-	3,384,671	586,553	-0-	56.
26,250	5.0	-0-	-0-	-0-	-0-	57.
31,500	-0-	-0-	425	-0-	-0-	58.
10,500	5.0	-0-	-0-	-0-	-0-	59.
33,250	2.2	-0-	1,125	-0-	-0-	60.
63,000	2.9	-0-	-0-	-0-	-0-	61.
21,000	4.0	-0-	425	100	-0-	62.

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED — ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
COUNTY SERVICE AREAS (CONTD)				
63. NO. 56- ALTON PLACE.	2756-00	144,225	2,940	147,165
64. NO. 57- SINGING HILLS ESTATES. . . .	2757-00	619,225	20,000	639,225
65. NO. 59- GOLDEN ROAD.	2759-00	285,725	16,160	301,885
66. NO. 60- RIVER DRIVE.	2760-00	335,800	16,940	352,740
67. NO. 61- GREEN MEADOW WAY	2761-00	134,475	6,750	141,225
68. NO. 62- MONTGOMERY PARK.	2762-00	47,802,102	2,467,960	50,270,062
69. NO. 63- HILLVIEW ROAD ET AL.	2763-00	399,400	10,970	410,370
70. NO. 64- LILA LANE.	2764-00	54,350	1,050	55,400
71. NO. 66- VALLEY AVENUE.	2766-00	57,850	1,570	59,420
72. NO. 67- AVOCADO STREET	2767-00	203,825	6,820	210,645
73. NO. 69- HEARTLAND PARAMEDICS	2769-00	210,641,293	11,727,150	222,368,443
74. NO. 69- HEARTLAND PARAMEDICS-77 ANNEX	2769-01	15,050,874	828,280	15,879,154
75. NO. 70- EL CAMINO CORTO.	2770-00	110,325	3,050	113,375
76. NO. 71- LINDA STREET	2771-00	108,525	2,980	111,505
77. NO. 74- HOLDEN ROAD.	2774-00	81,150	2,450	83,600
78. NO. 75- GAY RIO DRIVE - ZONE A . . .	2775-01	872,100	27,660	899,760
79. NO. 75- GAY RIO DRIVE - ZONE B . . .	2775-02	945,925	13,440	959,365
80. NO. 76- KINGSFORD COURT.	2776-00	155,650	5,440	161,090
81. NO. 77- MONTIEL TRUCK TRAIL.	2777-00	285,300	33,540	318,840
82. NO. 78- GARDENA WAY.	2778-00	137,700	4,820	142,520
83. NO. 80- HARRIS TRUCK TRAIL	2780-00	373,575	450	374,025
84. NO. 81- FALLBROOK LOCAL PARKS. . . .	2781-00	122,336,425	6,452,400	128,788,825
85. NO. 83- SAN DIEGUITO LOCAL PARKS . .	2783-00	331,915,150	11,543,620	343,458,770
86. NO. 84- SANTEE LOCAL PARKS	2784-00	106,767,898	5,529,170	112,297,068
87. NO. 86- WATSON PLACE	2786-00	46,275	2,190	48,465
88. NO. 87- TONE LANE.	2787-00	123,300	3,970	127,270
89. NO. 88- EAST FIFTH STREET.	2788-00	135,300	5,900	141,200
90. NO. 89- STA FE MTNS/DEL DIOS	2789-00	2,963,167	119,820	3,082,987
91. NO. 90- SO. CORDOVA AVENUE	2790-00	211,000	5,060	216,060
92. NO. 91- VILLANITAS	2791-00	2,569,200	67,020	2,636,220
93. NO. 92- CERRO STREET - ZONE A. . . .	2792-01	1,056,775	17,180	1,073,955
94. NO. 92- CERRO STREET - ZONE B. . . .	2792-02	4,514,400	49,910	4,564,310
95. NO. 93- VESPER + SUNSET ROADS	2793-00	838,050	27,610	865,660
96. NO. 94- ROBLE GRANDE ROAD	2794-00	296,925	10,210	307,135
97. NO. 95- VALLE DEL SOL	2795-00	775,575	23,530	799,105
98. NO. 96- SANTEE RECREATIONAL SE. . . .	2796-00	106,767,898	5,529,170	112,297,068

SECURED			UNSECURED			
HOMECWNER BUS-INVENTORY EXEMPTICNS	DEBT SERVICE "ONLY" DELINQUENCY ALLCWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTICNS	HOMECWNER BUS-INVENTORY EXEMPTICNS	DEBT SERVICE "ONLY" TAX RATE	
8,750	-0-	-0-	1,232	379	-0-	63.
75,250	5.0	-0-	125	-0-	-0-	64.
26,250	5.0	-0-	225	-0-	-0-	65.
41,150	6.5	-0-	-0-	-0-	-0-	66.
24,500	-0-	-0-	-0-	-0-	-0-	67.
3,471,711	2.0	-0-	4,647,302	1,195,877	-0-	68.
28,000	3.2	-0-	-0-	-0-	-0-	69.
8,750	14.0	-0-	-0-	-0-	-0-	70.
12,250	17.9	-0-	-0-	-0-	-0-	71.
31,500	5.0	-0-	-0-	-0-	-0-	72.
27,122,922	2.4	-0-	11,541,803	1,790,728	-0-	73.
1,397,096	5.0	-0-	274,967	61,645	-0-	74.
10,500	-0-	-0-	-0-	-0-	-0-	75.
12,250	-0-	-0-	-0-	-0-	-0-	76.
14,000	5.0	-0-	-0-	-0-	-0-	77.
133,000	2.0	-0-	3,675	-0-	-0-	78.
123,350	4.0	-0-	1,900	-0-	-0-	79.
24,500	-0-	-0-	375	-0-	-0-	80.
12,525	17.1	-0-	-0-	-0-	-0-	81.
19,712	12.7	-0-	400	-0-	-0-	82.
-0-	8.2	-0-	-0-	-0-	-0-	83.
7,317,348	3.5	-0-	3,494,844	881,810	-0-	84.
19,916,134	2.6	-0-	11,040,176	2,242,088	-0-	85.
14,995,460	2.1	-0-	8,166,631	1,329,588	-0-	86.
8,750	8.5	-0-	-0-	-0-	-0-	87.
22,750	-0-	-0-	-0-	-0-	-0-	88.
12,250	7.5	-0-	-0-	-0-	-0-	89.
225,525	3.4	-0-	35,187	11,312	-0-	90.
31,500	4.5	-0-	500	-0-	-0-	91.
311,500	0.5	-0-	1,300	-0-	-0-	92.
115,500	-0-	-0-	-0-	-0-	-0-	93.
479,500	2.1	-0-	3,895	37	-0-	94.
31,500	5.0	-0-	-0-	-0-	-0-	95.
26,250	5.0	-0-	-0-	-0-	-0-	96
17,500	5.0	-0-	-0-	-0-	-0-	97.
14,995,460	5.0	-0-	-0-	-0-	-0-	98.

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED — ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
FIRE PROTECTION DISTRICTS				
1. ALPINE	3101-00	26,387,460	1,512,900	27,900,360
2. BONITA-SUNNYSIDE	3102-00	48,647,912	1,246,410	49,894,322
3. BORREGO SPRINGS	3145-00	18,326,168	1,309,830	19,635,998
4. BOSTONIA	3103-00	7,972,490	278,180	8,250,670
5. CREST	3104-00	8,725,270	233,350	8,958,620
6. ENCINITAS	3106-00	138,362,882	5,773,960	144,136,842
7. FALLBROOK	3107-00	116,191,444	5,420,480	121,611,924
8. FALLBROOK - 1977 ANNEX	3107-02	7,056,912	218,070	7,274,982
9. FALLBROOK DEBT SERVICE	3008-50	116,584,344	5,427,190	122,011,534
10. GROSSMONT-MT. HELIX	3111-00	111,820,926	3,104,110	114,925,036
11. LAKESIDE	3119-00	100,848,669	6,120,830	106,969,499
12. LOWER SWEETWATER	3121-00	3,903,709	195,010	4,098,719
13. MONTGOMERY	3130-00	47,513,252	2,387,450	49,900,702
14. PINE VALLEY	3146-00	6,053,362	204,780	6,258,142
15. RAMONA	3122-00	56,055,643	2,863,660	58,919,303
16. RAMONA-SAN DIEGO COUNTY ESTATES ANNEX	3122-01	19,801,975	624,830	20,426,805
17. RANCHO SANTA FE	3123-00	101,714,614	2,483,870	104,198,484
18. SAN MARCOS	3124-00	105,832,298	5,160,490	110,992,788
19. SANTEE	3126-00	101,077,834	5,296,430	106,374,264
20. SANTEE-NEGOTIABLE PROMISSORY NOTE	3015-80	101,077,834	5,296,430	106,374,264
21. SOLANA	3127-00	73,683,640	1,695,630	75,379,270
22. SPRING VALLEY	3128-00	129,938,736	4,524,140	134,462,876
23. SPRING VALLEY - ZONE NO. 1	3128-02	57,249,746	1,670,270	58,920,016
24. SPRING VALLEY DEBT SERVICE	3017-50	132,125,836	4,556,830	136,682,666
25. VISTA	3129-00	59,364,738	2,326,590	61,691,328
FLOOD CONTROL DISTRICT				
1. ZONE NO. 1	2801-00	808,879,031	31,441,310	840,320,341
2. SUBZONE NO. 1	2801-01	89,786,409	3,969,940	93,756,349
3. ZONE NO. 2	2802-00	349,276,951	19,104,310	368,381,261
4. ZONE NO. 3	2803-00	383,936,729	16,207,720	400,144,449
5. ZONE NO. 4	2804-00	89,238,188	6,545,360	95,783,548
6. ZONE NO. 5	2805-00	30,124,708	4,314,150	34,438,858
7. ZONE NO. 6	2806-00	-0-	108,120	108,120
HOSPITAL DISTRICTS				
1. FALLBROOK	6136-00	145,351,441	7,085,040	152,436,481
2. FALLBROOK DEBT SERVICE	3072-50	145,351,441	7,085,040	152,436,481
3. GROSSMONT	6150-00	1,141,234,366	51,895,200	1,193,129,566
4. NORTHERN SAN DIEGO COUNTY	6160-00	927,440,851	43,288,710	970,729,561
5. NORTHERN SAN DIEGO COUNTY DEBT SERVICE	6160-01	927,440,851	43,288,710	970,729,561
6. TRI-CITY	6180-00	505,769,691	72,554,640	578,324,331
7. TRI-CITY DEBT SERVICE	3077-50	505,769,691	72,554,640	578,324,331

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
1,737,208	5.4	-0-	384,542	51,171	-0-	1.
4,356,718	2.5	-0-	252,821	24,250	-0-	2.
384,316	2.5	-0-	438,088	101,448	-0-	3.
596,545	5.4	-0-	584,073	89,954	-0-	4.
1,106,000	6.2	-0-	22,931	3,227	-0-	5.
10,596,072	3.0	-0-	5,659,124	1,189,415	-0-	6.
6,917,339	4.8	-0-	2,979,769	609,685	-0-	7.
162,500	1.5	.244	7,564	837	-0-	8.
6,943,589	4.9	.003	2,979,769	609,685	.003	9.
8,617,648	3.0	-0-	834,597	76,749	-0-	10.
11,972,104	2.6	-0-	3,212,463	425,116	-0-	11.
621,475	1.9	-0-	102,378	14,996	-0-	12.
3,463,649	2.0	-0-	4,640,505	1,193,840	-0-	13.
454,194	4.0	-0-	51,513	9,375	-0-	14.
4,173,179	5.1	-0-	1,507,038	345,705	-0-	15.
377,612	5.0	-0-	32,274	3,812	-0-	16.
4,397,435	2.2	-0-	755,212	110,169	-0-	17.
10,039,520	2.1	-0-	7,558,635	1,651,353	-0-	18.
14,552,523	1.9	-0-	7,534,573	1,216,304	-0-	19.
14,552,523	1.9	-0-	7,534,573	1,216,304	-0-	20.
4,478,603	1.6	-0-	3,652,068	885,629	-0-	21.
16,620,676	1.9	-0-	4,375,144	946,445	-0-	22.
7,748,412	1.3	-0-	1,316,321	312,592	-0-	23.
16,903,451	2.0	.006	4,375,144	946,445	.005	24.
5,867,152	2.1	-0-	878,852	158,559	-0-	25.
55,857,693	4.2	-0-	26,274,793	5,206,200	-0-	1.
9,207,495	4.8	-0-	3,290,142	577,892	-0-	2.
34,915,551	3.1	-0-	19,277,144	3,474,026	-0-	3.
39,840,158	2.5	-0-	13,742,714	3,009,509	-0-	4.
6,389,054	4.2	-0-	5,202,780	936,403	-0-	5.
1,080,860	5.1	-0-	796,528	188,083	-0-	6.
-0-	5.0	-0-	1,175,500	-0-	-0-	7.
7,703,282	4.8	-0-	3,988,205	927,264	-0-	1.
7,703,282	4.8	.108	3,988,205	927,264	.100	2.
116,050,707	2.1	-0-	76,190,759	17,769,192	-0-	3.
71,798,291	2.8	-0-	52,342,169	12,391,616	-0-	4.
71,798,291	2.8	.051	52,342,169	12,391,616	.047	5.
42,825,762	4.0	-0-	37,453,788	7,256,471	-0-	6.
42,825,762	4.1	.039	37,453,788	7,256,471	.050	7.

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
LIGHTING DISTRICTS				
1. CARDIFF PUBLIC HIGHWAY	2010-00	25,484,023	645,890	26,129,913
2. EDEN GARDENS	2013-00	1,589,092	109,820	1,698,912
3. EL CAJON HIGHWAY	2015-00	757,600	22,180	779,780
4. ENCINITAS	2014-00	322,781	4,210	326,991
5. FALLBROCK HIGHWAY	2020-00	10,930,847	505,520	11,436,367
6. HARBORSIDE	2021-00	8,842,323	255,600	9,097,923
7. JULIAN PUBLIC HIGHWAY	2030-00	704,574	160,080	864,654
8. LAKESIDE PUBLIC HIGHWAY	2040-00	11,796,272	669,530	12,465,802
9. LEMON GROVE	2041-00	29,720,109	944,520	30,664,629
10. POWAY	2043-00	4,333,449	119,260	4,452,709
11. RAMONA PUBLIC HIGHWAY	2045-00	5,609,560	731,920	6,341,480
12. RESMAR	2047-00	545,775	6,610	552,385
13. REXFORD	2049-00	3,255,500	96,610	3,352,110
14. SAN MARCOS HIGHWAY	2052-00	1,047,125	27,480	1,074,605
15. SOLANA BEACH PUBLIC HIGHWAY	2060-00	23,316,807	624,200	23,941,007
16. SPRING VALLEY	2057-00	27,402,967	645,600	28,048,567
17. SYCAMORE HILLS	2061-00	17,796,936	524,730	18,321,666
MISCELLANEOUS DISTRICTS				
1. BORREGO VALLEY MOSQUITO ABATEMENT	3810-00	19,169,242	1,309,990	20,479,232
2. OCEANSIDE SMALL CRAFT HARBOR	6340-00	224,384,030	13,257,050	237,641,080
3. SAN DIEGO UNIFIED PORT	6990-00	3,542,130,515	248,410,040	3,790,540,555
4. LAKE CUYAMACA RECREATION AND PARK	3860-00	1,821,550	78,590	1,900,140
5. LAKE CUYAMACA RECREATION AND PARK LEASE AGREEMENT	3860-01	1,821,550	78,590	1,900,140
6. SPRING VALLEY RECREATION AND PARK	2280-00	43,867,543	1,236,480	45,104,023
PUBLIC UTILITY DISTRICTS				
1. CREST	6214-00	4,806,500	98,090	4,904,590
2. FALLBROOK	6240-00	67,185,965	3,609,840	70,795,805
3. FALLBROOK DEBT SERVICE	6240-50	67,185,965	3,609,840	70,795,805
SANITARY DISTRICTS				
1. ENCINITAS	6970-00	29,183,544	2,072,230	31,255,774
2. ENCINITAS DEBT SERVICE	6970-50	29,183,544	2,072,230	31,255,774
3. FALLBROOK MAINTENANCE	6975-00	43,781,344	2,766,600	46,547,944
4. FALLBROOK DEBT SERVICE	3033-50	43,781,344	2,766,600	46,547,944

SECURED			UNSECURED			
HOMECWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLCWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTICNS	HOMECWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
2,135,126	5.3	-0-	649,411	145,764	-0-	1.
164,360	2.3	-0-	55,317	6,885	-0-	2.
136,500	3.5	-0-	1,250	-0-	-0-	3.
15,750	-0-	-0-	850	-0-	-0-	4.
1,048,565	1.5	-0-	980,859	201,070	-0-	5.
709,187	1.0	-0-	172,933	44,423	-0-	6.
53,359	1.2	-0-	127,674	37,584	-0-	7.
1,263,620	5.0	-0-	1,210,487	220,276	-0-	8.
4,938,911	2.7	-0-	238,269	31,946	-0-	9.
708,400	0.1	-0-	4,500	-0-	-0-	10.
608,478	3.5	-0-	470,964	135,049	-0-	11.
42,000	5.0	-0-	1,742	-0-	-0-	12.
571,550	0.1	-0-	5,037	-0-	-0-	13.
159,250	0.8	-0-	625	-0-	-0-	14.
1,730,468	1.3	-0-	1,544,334	399,976	-0-	15.
4,825,150	0.6	-0-	135,094	10,650	-0-	16.
3,530,265	0.7	-0-	370,188	72,769	-0-	17.
406,065	3.4	-0-	440,615	101,506	-0-	1.
19,791,799	3.5	.060	19,379,504	3,505,904	.061	2.
303,045,969	5.0	-0-	567,005,740	99,455,845	-0-	3.
50,850	0.7	-0-	7,799	125	-0-	4.
50,850	5.0	-0-	7,799	125	-0-	5.
6,383,985	1.5	-0-	2,353,438	546,643	-0-	6.
773,500	*	-0-	19,074	2,627	-0-	1.
4,972,293	*	-0-	2,564,989	529,345	-0-	2.
4,972,293	*	.016	2,564,989	529,345	.015	3.
2,204,205	5.0	-0-	2,634,208	525,495	-0-	1.
2,204,205	5.0	-0-	2,634,208	525,495	-0-	2.
3,815,193	2.1	-0-	2,247,867	476,047	-0-	3.
3,815,193	2.1	.125	2,247,867	476,047	.121	4.

* Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

WATER	MWD OF SC CODE	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
COUNTY WATER DISTRICTS					
1. BORREGO SPRINGS PARK		6505-00	1,124,325	39,380	1,163,705
2. CANEBRAKE		6508-00	140,575	20,090	160,665
3. COACHELLA VALLEY		6510-00	-0-	-0-	-0-
4. LEUCADIA		6535-00	144,248,008	3,826,570	148,074,578
5. LEUCADIA IMPROVEMENT DISTRICT NO. 1		6535-01	1,478,275	46,210	1,524,485
6. LEUCADIA - DEBT SERVICE		6535-50	144,248,008	3,826,570	148,074,578
7. POMERADO		6550-00	100,108,163	2,816,620	102,924,783
8. POMERADO - DEBT SERVICE		6550-50	100,108,163	2,816,620	102,924,783
9. SAN MARCOS		6570-00	113,922,230	5,568,440	119,490,670
10. SAN MARCOS IMPROVEMENT DISTRICT NO. 1		6570-02	55,018,923	2,546,710	57,565,633
11. SAN MARCOS IMPROVEMENT DISTRICT NO. 2		6570-03	55,018,923	2,546,710	57,565,633
12. SAN MARCOS IMPROVEMENT DISTRICT NO. 5		6570-01	47,847,619	1,822,280	49,669,899
13. SAN MARCOS IMPROVEMENT DISTRICT NO. 6		6570-51	91,283,483	4,210,060	95,493,543
14. SAN MARCOS IMPROVEMENT DISTRICT A		6570-05	2,271,575	144,990	2,416,565
15. SAN MARCOS SEWER		6570-06	2,236,150	144,340	2,380,490
16. SAN MARCOS - DEBT SERVICE		6570-50	113,922,230	5,568,440	119,490,670
17. TIA JUANA VALLEY		6580-00	16,501,099	605,720	17,106,819
METROPOLITAN WATER DISTRICTS					
1. FALLBROOK 1950 ANNEX	1501005	6725-02	9,905,422	451,020	10,356,442
2. FALLBROOK 1959 ANNEX	1501018	6725-03	11,542,503	426,560	11,969,063
3. CREST PUBLIC UTILITY	1501002	6725-05	4,806,500	98,090	4,904,590
4. EXCLUSIVE ANNEX NO. 2	1501999	6725-06	1,024,954,027	84,791,640	1,109,745,667
5. HELIX 1960 ANNEX A	1501019	6725-07	6,020,722	153,540	6,174,262
6. RIO SAN DIEGO-HELIX ANNEX	1501013	6725-09	235,805,274	6,733,010	242,538,284
7. HELIX-OTAY SOUTH BAY ANNEX	1501069	6725-12	183,926,549	7,148,130	191,074,679
8. HELIX 1960 ANNEX C	1501023	6725-13	2,770,725	89,180	2,859,905
9. HELIX RIO SAN DIEGO ANNEX	1501059	6725-15	146,997,949	7,879,100	154,877,049
10. OCEANSIDE-CARLSBAD 1956 EXCLUSION	1501121	6725-17	7,033,597	223,070	7,256,667
11. SAN DIEGO	1501991	6725-18	2,979,379,022	186,231,190	3,165,610,212
12. RAMONA	1501017	6725-19	38,327,830	2,267,100	40,594,930
13. RAMONA 1962 ANNEX NO. 2	1501030	6725-20	1,606,525	179,950	1,786,475
14. RAMONA 1960 ANNEX NO. 1	1501021	6725-21	5,104,922	301,160	5,406,082
15. SANTA FE IRRIGATION	1501049	6725-22	135,281,007	3,159,060	138,440,067
16. YUIMA 1968 CONCURRENT ANNEX NO. 1	1501037	6725-26	1,374,287	40,570	1,414,857
17. SAN DIEGUITO AND OLIVENHAIN ANNEX	1501022	6725-27	13,212,481	779,890	13,992,371
18. RAINBOW 1968 CONCURRENT ANNEX NO. 3	1501041	6725-28	1,741,475	100,440	1,841,915
19. ESCONDIDO	1501006	6725-29	59,674,971	5,792,590	65,467,561
20. RINCON DEL DIABLO & ANNEX	1501011S	6725-30	204,977,308	8,897,700	213,875,008
21. SOUTH BAY I.C.	1501072	6725-31	154,860,579	11,813,410	166,673,989
22. FALLBROOK RAINBOW ANNEX	1501008S	6725-37	68,226,062	2,949,130	71,175,192
23. BUENO COLORADO AND ANNEX	1501010	6725-38	296,043,742	14,460,840	310,504,582

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
33,250	1.0	-0-	425	-0-	-0-	1.
25,775	1.1	-0-	-0-	-0-	-0-	2.
-0-	5.0	-0-	-0-	-0-	-0-	3.
7,475,131	8.0	-0-	2,128,537	353,208	-0-	4.
17,500	3.7	1.010	6,300	275	1.090	5.
7,475,131	8.0	.082	2,128,537	353,208	.097	6.
9,671,736	4.6	-0-	3,301,470	579,799	-0-	7.
9,671,736	4.7	.185	3,301,470	579,799	.012	8.
10,405,154	*	-0-	7,650,969	1,686,801	-0-	9.
5,325,200	*	-0-	5,262,859	1,299,343	-0-	10.
5,325,200	*	-0-	5,262,859	1,299,343	-0-	11.
5,446,609	*	-0-	1,479,200	173,811	-0-	12.
9,191,447	*	.075	7,121,323	1,562,813	.087	13.
196,000	*	-0-	12,650	-0-	-0-	14.
189,000	*		12,650	-0-	-0-	15.
10,405,154	*	.070	7,650,969	1,686,801	.123	16.
1,260,475	5.0	-0-	460,845	85,590	-0-	17.
587,211	*	.110	70,842	19,612	.130	1.
547,137	*	.110	85,540	31,156	.140	2.
773,500	*	.110	19,074	2,627	.130	3.
95,694,170	*	.110	89,302,494	20,801,086	.120	4.
902,386	*	.110	886,685	9,347	.120	5.
19,454,502	*	.100	31,009,653	8,858,541	.130	6.
20,502,511	*	.110	3,266,664	834,481	.120	7.
528,500	*	.150	1,950	-0-	.160	8.
19,349,973	*	.110	8,393,602	1,328,566	.130	9.
682,699	*	.110	50,782	2,411	.130	10.
251,198,871	*	-0-	506,303,376	84,149,953	-0-	11.
3,883,192	*	.130	1,483,899	341,893	.150	12.
44,712	*	.130	3,000	-0-	.150	13.
215,607	*	.120	13,227	3,864	.150	14.
6,200,889	*	.100	4,181,679	990,808	.130	15.
39,909	*	.400	-0-	-0-	.400	16.
1,047,299	*	.110	835,714	101,189	.140	17.
20,275	*	.850	277	107	.870	18.
3,481,416	*	.120	12,041,696	2,847,810	.140	19.
18,128,972	*	.110	10,530,380	3,018,515	.130	20.
14,070,349	*	.110	12,408,680	3,570,694	.130	21.
2,569,528	*	.110	1,120,220	350,973	.130	22.
29,146,181	*	.110	14,238,843	2,904,734	.130	23.

* Under Local Board

ASSESSED VALUATIONS AND TAX RATES - THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FOR TAX YEAR 1978-79

METROPOLITAN WATER DISTRICTS (CONTD)	MWD OF	FUND	SECURED. ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
24. RAINBOW 1960 ANNEX NO. 1	15010209	6725-39	3,616,625	224,560	3,841,185
25. POWAY	1501009	6725-40	113,692,584	4,430,810	118,123,394
26. POWAY 1960 ANNEX NO. 1	1501024	6725-41	15,747,334	405,980	16,153,314
27. CARLSBAD MUNICIPAL WATER	15010129	6725-48	173,901,067	51,884,040	225,785,107
28. VALLEY CENTER MUNICIPAL WATER	1501014	6725-49	77,340,227	3,875,570	81,215,797
29. VALLEY CENTER 1961 ANNEX NO. 1	15010129	6725-50	2,217,087	113,430	2,330,517
30. HELIX RIO ANNEX NO. 2	1501025	6725-58	11,850,311	755,200	12,605,511
31. HELIX RIO ANNEX NO. 3	1501027	6725-59	40,631,212	2,287,570	42,918,782
32. OTAY 1961 ANNEX NO. 1	1501028	6725-63	14,015,531	452,070	14,467,601
33. SANTA FE CLIVENHAIN ANNEX	15010269	6725-64	101,324,564	4,492,490	105,817,054
34. DEL MAR	1501031	6725-71	33,519,627	984,810	34,504,437
35. YUIMA MUNICIPAL WATER	1501033	6725-75	11,246,167	455,920	11,702,087
36. RAMONA 1964 CONCURRENT ANNEX NO. 3	15010232	6725-77	1,139,900	49,190	1,189,090
37. SANTA FE CLIVENHAIN ANNEX	1501034	6725-81	7,846,250	187,440	8,033,690
38. SAN DIEGO-OTAY ANNEX	15010163	6725-83	28,997,637	947,800	29,945,437
39. SANTA FE-SAN DIEGO ANNEX	15010041	6725-89	-0-	50	50
40. SOUTH BAY-SAN DIEGO ANNEX	15010071	6725-90	1,540,625	1,226,850	2,767,475
41. RINCON DEL DIABLO-SAN DIEGO ANNEX	15010111	6725-91	-0-	10	10
42. CLIVENHAIN-SAN DIEGO ANNEX	15010261	6725-93	-0-	-0-	-0-
43. OCEANSIDE-RAINBOW-MORRO EXCLUSION	15010081	6725-94	2,111,225	33,220	2,144,445
44. OCEANSIDE-RAINBOW 1960 ANNEX NO. 1 MORRO EXCLUSION	15010201	6725-95	166,075	2,820	168,895
45. VALLEY CENTER 1968 CONCURRENT ANNEX NO. 2	1501039	6725-96	71,625	1,170	72,795
46. VALLEY CENTER 1968 CONCURRENT ANNEX NO. 3	1501040	6725-97	2,303,150	68,190	2,371,340
47. RAMONA 1968 CONCURRENT ANNEX NO. 4	1501038	6725-99	2,286,750	65,070	2,351,820
48. DE LUZ HEIGHTS METRO WATER DISTRICT	1501035	6726-01	3,992,275	246,380	4,238,655
49. CLIVENHAIN 1968 CONCURRENT ANNEX NO.4	1501036	6726-02	375,625	3,300	378,925
50. FALLBROOK PUBLIC UTILITY 1970 ANNEX	1501044	6726-05	-0-	21,310	21,310
51. SAN DIEGO CITY-OTAY 1970 EXCLUSION	15010161	6726-07	7,213,650	313,070	7,526,720
52. YUIMA METRO WATER DISTRICT 1970 CONCURRENT ANNEX NO. 2	1501043	6726-08	51,125	6,740	57,865
53. DE LUZ HEIGHTS 1970 CONCURRENT ANNEX NO. 1	1501042	6726-09	210,200	13,200	223,400
54. SAN DIEGO-RIO SAN DIEGO ANNEX	15010151	6726-10	-0-	-0-	-0-
55. RIO SAN DIEGO NO. 4 ANNEX	1501045	6726-14	1,242,850	19,290	1,262,140
56. SAN DIEGUITO ANNEX NO. 2	1501048	6726-15	227,350	27,210	254,560
57. RINCON DEL DIABLO ANNEX NO. 4	1501047	6726-16	20,450	910	21,360
58. RAMONA ANNEX NO. 5	1501046	6726-17	19,875,600	636,400	20,512,000
59. RAINBOW ANNEX NO. 5	1501050	6726-18	108,750	2,430	111,180
60. PENDLETON MILITARY RES NUCLEAR PLANT	15010511	6726-30	-0-	131,651,940	131,651,940
61. PENDLETON MILITARY RES BEACH & PARK	15010512	6726-31	-0-	392,440	392,440
62. PENDLETON MILITARY RES REMAINDER	15010519	6726-32	33,400	1,622,020	1,655,420

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
88,450	*	.120	176,069	225	.140	24.
10,660,708	*	.100	3,328,371	581,729	.120	25.
847,299	*	.100	56,300	4,824	.130	26.
9,532,497	*	.110	11,744,349	2,680,020	.130	27.
3,400,950	*	.110	1,548,884	273,905	.130	28.
61,200	*	.130	224,825	31,737	.150	29.
982,570	*	.130	445,951	118,679	.150	30.
2,825,730	*	.120	507,924	90,035	.140	31.
896,874	*	.120	338,868	39,323	.150	32.
6,280,573	*	.110	1,330,629	129,010	.120	33.
1,561,687	*	.160	1,639,813	127,078	.170	34.
200,300	*	.310	187,157	24,829	.320	35.
77,162	*	.130	21,200	10,575	.160	36.
276,500	*	.310	93,772	7,628	.300	37.
4,023,100	*	-0-	864,372	77,021	-0-	38.
-0-	*	-0-	-0-	-0-	-0-	39.
194,875	*	-0-	94,425	6,612	-0-	40.
-0-	*	-0-	-0-	-0-	-0-	41.
-0-	*	-0-	-0-	-0-	-0-	42.
33,250	*	.110	44,525	21,250	.130	43.
						44.
3,500	*	.120	-0-	-0-	.140	45.
1,750	*	.850	-0-	-0-	.870	46.
54,250	*	.850	28,187	7,650	.870	47.
66,150	*	.850	1,525	-0-	.870	48.
71,750	*	.850	2,219	-0-	.870	49.
9,725	*	.850	28,202	312	.870	50.
-0-	*	.850	155,975	-0-	.870	51.
727,300	*	-0-	8,637	-0-	-0-	52.
-0-	*	.850	-0-	-0-	.870	53.
6,650	*	.850	5,000	2,500	.870	54.
-0-	*	-0-	-0-	-0-	-0-	55.
29,750	*	.850	125	-0-	.870	56.
-0-	*	.850	822	25	.870	57.
-0-	*	.850	-0-	-0-	.870	58.
377,612	*	.310	32,274	3,812	.380	59.
5,250	*	.850	700	-0-	.870	60.
-0-	*	.220	-0-	-0-	-0-	61.
-0-	*	.100	-0-	-0-	-0-	62.
-0-	*	.100	-0-	-0-	-0-	63.

* Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

WATER (CONTD)	FUND NUMBER	SECURED — ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS: LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
MUNICIPAL WATER DISTRICTS				
1. BUENA COLORADO.	6610-00	307,898,978	14,793,100	322,692,078
2. BUENA COLORADO 1975 DETACHMENT. . .	6610-05	-0-	2,100	2,100
3. BUENO COLORADO 1977 DETACHMENT. . .	6610-06	577,600	20,040	597,640
4. CARLSBAD.	6620-00	171,028,699	51,835,800	222,864,499
5. CARLSBAD IMPROVEMENT DISTRICT NO. 1	6620-01	175,241,467	51,755,350	226,996,817
6. CARLSBAD IMPROVEMENT DISTRICT NO. 2	6620-02	65,249,886	2,393,730	67,643,616
7. CARLSBAD IMPROVEMENT DISTRICT NO. 3	6620-03	20,009,955	1,025,430	21,035,385
8. CARLSBAD IMPROVEMENT DISTRICT NO. 4	6620-04	169,874,556	51,553,160	221,427,716
9. CARLSBAD 1975 DETACHMENT.	6620-05	2,150,818	80,690	2,231,508
10. DE LUZ HEIGHTS.	6627-00	4,202,475	259,580	4,462,055
11. DE LUZ HEIGHTS IMP. DIST. NO. 1 . .	6627-50	3,767,100	208,420	3,975,520
12. DE LUZ HEIGHTS IMP. DIST. NO. 2 . .	6627-03	3,767,100	208,420	3,975,520
13. DE LUZ HEIGHTS ANNEX NO. 1.	6627-02	210,200	13,200	223,400
14. DE LUZ HEIGHTS IMP DIST NO 1-LENTZ	6627-05	83,825	2,080	85,905
15. DE LUZ HEIGHTS IMP DIST NO 2-LENTZ	6627-06	83,825	2,080	85,905
16. MOOTAMAI.	6645-00	887,804	171,850	1,059,654
17. OLIVENHAIN.	6650-00	109,559,914	4,622,270	114,182,184
18. OLIVENHAIN IMPROVEMENT DISTRICT A .	6650-01	6,096,910	359,360	6,456,270
19. OLIVENHAIN IMPROVEMENT DISTRICT NC. 1	6650-03	92,162,754	3,971,320	96,134,074
20. OLIVENHAIN IMPROVEMENT DISTRICT NO. 2	6650-04	1,543,450	43,880	1,587,330
21. OLIVENHAIN IMPROVEMENT DISTRICT NO. 3	6650-05	8,202,585	441,690	8,644,275
22. OLIVENHAIN IMPROVEMENT DISTRICT NO. 4	6650-11	7,651,125	163,070	7,814,195
23. OLIVENHAIN ANNEX NO. 4.	6650-15	375,625	3,300	378,925
24. OTAY (SEWER).	6655-00	175,839,427	7,162,380	183,001,807
25. OTAY IMPROVEMENT DISTRICT NO. 2 . .	6655-01	10,444,029	444,400	10,888,429
26. OTAY IMPROVEMENT DISTRICT NO. 3 . .	6655-02	22,166,962	557,970	22,724,932
27. OTAY IMPROVEMENT DISTRICT NO. 5 . .	6655-03	9,121,825	267,850	9,389,675
28. OTAY IMPROVEMENT DISTRICT NO. 6 . .	6655-04	9,121,825	244,130	9,365,955
29. OTAY IMPROVEMENT DISTRICT NO. 7 . .	6655-09	4,429,842	104,800	4,534,642
30. OTAY IMPROVEMENT DISTRICT NO. 9 . .	6655-10	10,296,906	307,360	10,604,266
31. OTAY IMPROVEMENT DISTRICT NO. 10. .	6655-13	36,016,812	1,054,380	37,071,192
32. OTAY IMPROVEMENT DISTRICT A	6655-17	3,237,600	132,040	3,369,640
33. OTAY IMPROVEMENT DISTRICT B	6655-18	173,398,952	7,016,570	180,415,522
34. OTAY IMPROVEMENT DISTRICT C	6655-19	85,878,536	4,456,370	90,334,906
35. OTAY IMPROVEMENT DISTRICT F (17). .	6655-34	42,329,247	1,297,090	43,626,337
36. OTAY IMPROVEMENT DISTRICT G (16). .	6655-33	42,329,247	1,297,090	43,626,337
37. OTAY IMPROVEMENT DISTRICT U (19). .	6655-32	609,275	14,230	623,505
38. OTAY IMPROVEMENT DISTRICT U (20). .	6655-35	13,778,427	581,340	14,359,767
39. OTAY IMPROVEMENT DISTRICT U (22) .	6655-36	15,363,272	1,434,440	16,797,712
40. OTAY IMPROVEMENT DISTRICT NO. 14 SEWER	6655-21	13,984,470	268,990	14,253,460
41. OTAY IMPROVEMENT DISTRICT NO. 15. .	6655-23	3,508,267	85,260	3,593,527
42. OTAY IMPROVEMENT DISTRICT NO. 18. .	6655-24	8,576,150	311,430	8,887,580
43. OTAY (LA PRESA COUNTY WATER). . . .	6655-45	52,135,479	1,539,520	53,674,999
44. OTAY I. D. 1-1 (LA PRESA IMP. DIST.#1)	6655-46	10,784,274	245,130	11,029,404
45. OTAY I. D. 1-2 (LA PRESA IMP. DIST.#2)	6655-47	10,784,274	245,130	11,029,404
46. OTAY I. D. 1-3 (LA PRESA IMP. DIST.#3)	6655-48	4,781,400	97,580	4,878,980

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
29,780,043	*	-0-	14,394,209	2,927,676	-0-	1.
-0-	*	-0-	-0-	-0-	-0-	2.
1,750	*	-0-	5,225	-0-	-0-	3.
9,381,997	*	-0-	11,767,474	2,680,020	-0-	4.
9,541,247	*	.040	11,768,624	2,680,020	.050	5.
2,699,825	*	.100	2,501,303	483,609	.120	6.
973,974	*	.260	710,574	204,011	.260	7.
9,432,347	*	.020	11,573,649	2,676,395	.020	8.
98,000	*	-0-	1,950	-0-	-0-	9.
78,400	*	-0-	7,219	2,500	-0-	10.
66,150	*	3.050	7,219	2,500	3.050	11.
66,150	*	.820	7,219	2,500	.750	12.
6,650	*	-0-	5,000	2,500	-0-	13.
-0-	*	-0-	-0-	-0-	-0-	14.
-0-	*	-0-	-0-	-0-	-0-	15.
39,325	*	-0-	10,632	-0-	-0-	16.
6,579,048	*	-0-	1,321,640	136,950	-0-	17.
118,737	*	-0-	25,025	9,775	-0-	18.
6,121,586	*	.220	1,133,612	100,361	.260	19.
43,750	*	1.230	45,454	18,874	1.350	20.
146,737	*	.650	23,900	9,775	.650	21.
266,975	*	1.600	118,674	7,940	1.120	22.
9,725	*	-0-	28,202	312	.290	23.
17,833,160	*	-0-	3,615,981	865,300	-0-	24.
802,250	*	.576	101,034	20,748	.430	25.
1,335,112	*	.326	255,822	9,812	.350	26.
1,205,050	*	.133	131,262	17,167	.120	27.
1,205,050	*	.076	131,262	17,167	-0-	28.
62,575	*	4.360	138,634	19,249	2.500	29.
855,062	*	.653	101,437	21,000	.390	30.
4,703,874	*	.147	192,980	40.903	.150	31.
57,450	*	-0-	844	-0-	-0-	32.
17,799,285	*	-0-	3,529,231	864,913	-0-	33.
5,796,111	*	-0-	972,954	96,958	-0-	34.
2,950,424	*	-0-	456,649	51,560	-0-	35.
2,950,424	*	-0-	456,649	51,560	-0-	36.
37,300	*	2.300	247	-0-	1.750	37.
761,875	*	3.770	980,612	410,149	1.100	38.
1,299,550	*	1.810	9,605	27	1.750	39.
1,456,225	*	1.240	58,560	9,430	1.900	40.
55,575	*	-0-	52,259	462	-0-	41.
164,150	*	6.140	8,762	187	1.900	42.
7,183,162	*	.235	2,222,927	711,896	.300	43.
1,722,537	*	.429	134,030	33,314	.350	44.
1,722,537	*	.296	134,030	33,314	.230	45.
478,100	*	.754	2,775	-0-	1.750	46.

* Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULE APPLY TO ALL PROPERTY VALUATIONS.

		FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
	MUNICIPAL WATER DISTRICTS (CONTD)				
47.	OTAY I. D. 1-4 (LA PRESA IMP. DIST.#4)	6655-49	4,781,400	97,580	4,878,980
48.	PADRE DAM	6677-00	221,661,591	12,894,000	234,555,591
49.	PADRE DAM IMP. DIST. A	6677-01	117,093,328	5,976,740	123,070,068
50.	PADRE DAM IMP. DIST. B	6677-02	13,882,025	512,330	14,394,355
51.	PADRE DAM IMP. DIST. C	6677-52	207,779,566	12,381,670	220,161,236
52.	PADRE DAM IMP. DIST. NO. 1-1963 EXCL NO 1.	6677-10	522,500	13,270	535,770
53.	PADRE DAM IMP. DIST. NO.1.	6677-53	48,645,961	2,867,990	51,513,951
54.	PADRE DAM IMP DIST. NO.2.	6677-12	624,300	17,780	642,080
55.	PADRE DAM IMP DIST. U-1..	6677-15	756,100	37,770	793,870
56.	PADRE DAM 1971 ANNEX NO.4.	6677-16	1,242,850	19,290	1,262,140
57.	PADRE DAM 1974 DETACHMENT.	6677-18	647,525	10,950	658,475
58.	PAUMA.	6657-00	2,525,875	176,600	2,702,475
59.	POWAY.	6660-50	129,273,743	4,835,150	134,108,893
60.	POWAY IMPROVEMENT DISTRICT NO.1.	6660-01	2,415,725	55,110	2,470,835
61.	POWAY IMPROVEMENT DISTRICT NO.2.	6660-02	21,720,310	574,960	22,295,270
62.	POWAY IMPROVEMENT DISTRICT NO.3.	6660-03	7,683,835	142,990	7,826,825
63.	POWAY IMPROVEMENT DISTRICT NO.4.	6660-04	12,590,552	263,070	12,853,622
64.	POWAY IMPROVEMENT DISTRICT U-3	6660-06	2,059,700	46,490	2,106,190
65.	QUESTHAVEN	6665-00	25,975	6,970	32,945
66.	RAINBOW.	6670-50	73,791,262	3,292,330	77,083,592
67.	RAINBOW IMPROVEMENT DISTRICT NO.1.	6670-01	1,682,537	154,280	1,836,817
68.	RAINBOW IMPROVEMENT DISTRICT NO.3.	6670-05	6,043,212	358,460	6,401,672
69.	RAINBOW IMPROVEMENT DISTRICT NO. 4	6670-25	4,047,945	93,400	4,141,345
70.	RAINBOW IMPROVEMENT DISTRICT NO. 5	6670-30	1,964,311	51,880	2,016,191
71.	RAINBOW IMPROVEMENT DISTRICT A	6670-07	2,874,387	93,120	2,967,507
72.	RAINBOW IMPROVEMENT DISTRICT B	6670-12	3,191,502	140,130	3,331,632
73.	RAINBOW IMPPOVEMENT DISTRICT C	6670-15	4,047,945	93,400	4,141,345
74.	RAINBOW IMPROVEMENT DISTRICT U-1	6670-04	746,300	13,790	760,090
75.	RAINBOW IMPROVEMENT DISTRICT U-3	6670-08	3,191,502	140,130	3,331,632
76.	RAINBOW IMPROVEMENT DISTRICT U-4	6670-09	1,832,117	98,280	1,930,397
77.	RAINBOW IMPROVEMENT DISTRICT U-5	6670-11	2,874,387	93,120	2,967,507
78.	RAINBOW IMP DIST U-6 (DISSOLVED)	6670-21	4,512,220	107,690	4,619,910
79.	RAINBOW IMPROVEMENT DISTRICT U-7	6670-10	1,741,475	100,440	1,841,915
80.	RAINBOW ANNEX NO. 1.	6670-02	3,616,625	224,560	3,841,185
81.	RAINBOW ANNEX NO. 3.	6670-20	1,741,475	100,440	1,841,915
82.	RAINBOW ANNEX NO. 5.	6670-31	108,750	2,430	111,180
83.	RAINBOW 1966 EXCLUSION	6670-16	9,025	130	9,155
84.	RAINBOW-MORRO EXCLUSION.	6670-18	2,111,225	33,220	2,144,445
85.	RAINBOW ANNEX NO. 1 MORRO EXCLUSION.	6670-19	166,075	2,820	168,895
86.	RAMONA	6673-50	68,406,577	3,499,510	71,906,087

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
478,100	*	.487	2,775	-0-	1.250	47.
26,334,620	*	-0-	9,937,755	1,688,144	-0-	48.
16,097,483	*	-0-	7,321,491	1,206,555	-0-	49.
1,646,259	*	-0-	1,313,482	273,071	-0-	50.
24,688,361	*	.270	8,624,273	1,415,073	.180	51.
50,750	*	-0-	775	-0-	-0-	52.
3,408,801	*	.470	932,720	205,852	.510	53.
47,250	*	-0-	450	-0-	-0-	54.
21,000	*	-0-	1,250	-0-	-0-	55.
29,750	*	.150	125	-0-	.018	56.
28,000	*	-0-	1,450	-0-	-0-	57.
13,650	*	-0-	11,300	350	-0-	58.
11,508,007	*	.740	3,382,996	586,553	.600	59.
123,550	*	.100	1,650	-0-	.100	60.
2,925,500	*	.750	97,097	15,412	.750	61.
451,500	*	-0-	12,125	3,712	-0-	62.
672,700	*	.050	53,075	4,612	.050	63.
17,500	*	-0-	1,675	-0-	-0-	64.
2,425	*	-0-	60,524	616	-0-	65.
2,683,503	*	1.200	1,297,266	351,305	1.080	66.
40,400	*	.680	175,294	125	.400	67.
262,249	*	.350	546,061	232,560	.350	68.
100,750	*	1.670	105,732	11,475	1.670	69.
15,850	*	2.960	7,625	2,000	2.500	70.
201,462	*	-0-	1,225	-0-	-0-	71.
126,110	*	-0-	40,634	5,725	-0-	72.
100,750	*	-0-	105,732	11,475	-0-	73.
27,050	*	2.020	-0-	-0-	1.500	74.
126,110	*	.840	40,634	5,725	.580	75.
112,000	*	.420	37,900	5,725	.430	76.
201,462	*	.520	1,225	-0-	.270	77.
100,750	*	-0-	109,907	13,550	-0-	78.
20,275	*	-0-	277	107	-0-	79.
88,450	*	.120	176,069	225	.110	80.
20,275	*	.250	277	107	.250	81.
5,250	*	-0-	700	-0-	-0-	82.
1,750	*	.280	-0-	-0-	.220	83.
33,250	*	.280	44,525	21,250	.220	84.
3,500	*	.680	-0-	-0-	.400	85.
4,661,723	*	.974	1,556,800	360,144	.470	86.

* Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO ALL PROPERTY VALUATIONS

	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
MUNICIPAL WATER DISTRICTS (CONTD)				
87. RAMONA IMPROVEMENT DISTRICT NO. 2 . .	6673-02	2,167,475	52,730	2,220,205
88. RAMONA IMPROVEMENT DISTRICT NO. 4 .	6673-03	790,347	63,920	854,267
89. RAMONA IMPROVEMENT DISTRICT NO. 5 .	6673-08	825,325	30,540	855,865
90. RAMONA IMP DIST NO 5-CLARY	6673-09	16,975	560	17,535
91. RAMONA IMPROVEMENT DISTRICT NO. 6 .	6673-10	2,323,725	61,580	2,385,305
92. RAMONA ANNEX NO. 1.	6673-04	5,104,922	301,160	5,406,082
93. RAMONA ANNEX NO. 2.	6673-05	1,505,400	175,400	1,680,800
94. RAMONA ANNEX NO. 3.	6673-06	1,139,900	49,190	1,189,090
95. RAMONA ANNEX NO. 4.	6673-07	2,286,750	65,070	2,351,820
96. RAMONA ANNEX NO. 5.	6673-13	19,875,600	636,400	20,512,000
97. RAMONA-BOYD ANNEX	6673-11	141,500	1,610	143,110
98. RAMONA-RICHARDSON ANNEX.	6673-12	9,825	30	9,855
99. RAMONA IMP DIST A	6673-14	64,650,152	3,308,850	67,959,002
100. RINCON DEL DIABLO	6675-00	212,828,908	9,097,140	221,926,048
101. RINCON DEL DIABLO IMP. DIST. NO. 1.	6675-51	50,418,880	3,103,470	53,522,350
102. RINCON DEL DIABLO IMP. DISTRICT A .	6675-53	7,615,700	152,560	7,768,260
103. RINCON DEL DIABLO 1962 CON. ANNEX 2	6675-03	4,275,300	62,530	4,337,830
104. RINCON DEL DIABLO CONC ANNEX NO. 4.	6675-07	20,450	910	21,360
105. RINCON DEL DIABLO IMP DIST F . . .	6675-52	53,797,455	1,660,990	55,458,445
106. SAN LUIS REY.	6680-00	3,026,332	178,620	3,204,952
107. TRI-CITIES - 76 ANNEX	6685-00	-0-	132,099,430	132,099,430
108. VALLEY CENTER	6690-50	81,943,339	4,058,450	86,001,789
109. VALLEY CENTER ANNEX NO. 2	6690-19	71,625	1,170	72,795
110. VALLEY CENTER ANNEX NO. 3	6690-20	2,303,150	68,190	2,371,340
111. VALLEY CENTER ANNEX NO. 4	6690-30	11,250	90	11,340
112. VALLEY CENTER IMPROVEMENT DIST. U-1	6690-02	644,375	46,860	691,235
113. VALLEY CENTER IMPROVEMENT DIST. U-2	6690-03	950,075	41,380	991,455
114. VALLEY CENTER IMPROVEMENT DIST. U-3	6690-04	1,495,200	83,970	1,579,170
115. VALLEY CENTER IMPROVEMENT DIST. U-4	6690-05	1,506,350	23,890	1,530,240
116. VALLEY CENTER IMPROVEMENT DIST. U-5	6690-06	5,859,525	157,580	6,017,105
117. VALLEY CENTER IMPROVEMENT DIST. U-6	6690-07	5,859,525	157,580	6,017,105
118. VALLEY CENTER IMPROVEMENT DIST. U-7	6690-12	1,460,300	25,420	1,485,720
119. VALLEY CENTER IMPROVEMENT DIST. U-8	6690-13	2,840,500	127,130	2,967,630
120. VALLEY CENTER IMPROVEMENT DIST. U-9	6690-14	762,000	27,210	789,210
121. VALLEY CENTER IMP. DISTRICT U-10. .	6690-15	3,358,225	166,630	3,524,855
122. VALLEY CENTER IMP. DISTRICT U-11. .	6690-18	817,275	16,930	834,205
123. VALLEY CENTER IMP. DISTRICT U-12. .	6690-25	2,335,200	71,380	2,406,580
124. VALLEY CENTER - SEWER IMP DIST NO.1	6690-31	3,083,787	769,190	3,852,977
125. YUIMA	6698-50	12,671,579	503,230	13,174,809
126. YUIMA-ANNEX NO. 1	6698-01	1,374,287	40,570	1,414,857
127. YUIMA-ANNEX NO. 2	6698-04	51,125	6,740	57,865
128. YUIMA IMPROVEMENT DISTRICT A. . . .	6698-02	2,679,475	97,640	2,777,115

SECURED			UNSECURED			
HOMECWNER BUS-INVENTORY EXEMPTICNS	DEBT SERVICE "ONLY" DELINQUENCY ALLCWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTICNS	HOMECWNER BUS-INVENTORY EXEMPTICNS	DEBT SERVICE "ONLY" TAX RATE	
45,500	*	.663	-0-	-0-	.440	87.
73,545	*	1.240	1,650	75	.880	88.
78,912	*	2.295	21,200	10,575	1.770	89.
-0-	*	-0-	-0-	-0-	-0-	90.
62,650	*	-0-	3,200	-0-	-0-	91.
215,607	*	.071	13,227	3,864	.050	92.
42,000	*	-0-	3,000	-0-	-0-	93.
77,162	*	.158	21,200	10,575	.120	94.
66,150	*	.284	1,525	-0-	.220	95.
377,612	*	.155	32,274	3,812	.120	96.
-0-	*	-0-	1,675	-0-	-0-	97.
-0-	*	-0-	-0-	-0-	-0-	98.
4,593,823	*	-0-	-0-	-0-	-0-	99.
18,498,922	*	-0-	10,519,676	3,015,997	-0-	100.
3,908,171	*	.072	4,277,741	1,335,289	.086	101.
410,375	*	.413	15,600	1,725	.368	102.
214,200	*	-0-	4,300	-0-	-0-	103.
-0-		-0-	-0-	-0-	-0-	104.
4,757,111	*	.084	124,976	15,044	.088	105.
441,061	*	-0-	16,180	-0-	-0-	106.
-0-	*	-0-	-0-	-0-	-0-	107.
3,518,150	*	.700	1,801,896	313,292	.644	108.
1,750	*	.500	-0-	-0-	.500	109.
54,250	*	-0-	28,187	7,650	-0-	110.
-0-	*	-0-	-0-	-0-	-0-	111.
7,000	*	-0-	1,375	-0-	-0-	112.
12,250	*	.580	-0-	-0-	.660	113.
58,225	*	.510	1,300	225	.120	114.
8,750	*	.560	1,800	-0-	.580	115.
248,150	*	1.020	22,900	725	1.260	116.
248,150	*	1.050	22,900	725	.970	117.
17,500	*	.450	250	-0-	.740	118.
92,750	*	.930	7,535	2,825	1.400	119.
1,750	*	2.920	-0-	-0-	3.050	120.
127,750	*	.840	4,800	-0-	-0-	121.
21,000	*	1.960	1,250	-0-	1.430	122.
54,250	*	2.070	28,187	7,650	2.120	123.
126,361	*	-0-	182,947	68,681	-0-	124.
240,200	*	.860	187,157	24,829	.310	125.
39,900	*	-0-	-0-	-0-	.173	126.
-0-	*	5.575	-0-	-0-	3.266	127.
47,250	*	-0-	3,512	625	-0-	128.

* Under Local Board

ASSESSED VALUATIONS AND TAX RATES - SAN DIEGO COUNTY WATER AUTHORITY FOR TAX YEAR 1978-79

WATER (CONTD)	FUND NUMBER	SECURED. ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
SAN DIEGO COUNTY WATER AUTHORITY				
1. FALLBROOK PUBLIC UTILITY	6750-01	67,185,965	3,609,840	70,795,805
2. HELIX IRRIGATION	6750-04	688,817,763	29,319,160	718,136,923
3. CITY OF NATIONAL CITY	6750-14	87,586,768	7,271,770	94,858,538
4. CITY OF OCEANSIDE	6750-16	193,273,708	12,348,660	205,622,368
5. CITY OF SAN DIEGO	6750-18	3,015,371,634	187,484,570	3,202,856,204
6. RAMONA MUNICIPAL WATER	6750-19	46,345 352	2,802,250	49,147,602
7. SANTA FE IRRIGATION	6750-22	135,782,082	3,418,940	139,201,022
8. SAN DIEGUITO IRRIGATION	6750-24	114,460,595	3,887,340	118,347,935
9. YUIMA MUNICIPAL WATER CONC. ANN. NO. 1	6750-26	1,374,287	40,570	1,414,857
10. RAINBOW MUNICIPAL WATER ANNEX NO. 3	6750-28	1,741,475	100,440	1,841,915
11. CITY OF ESCONDIDO	6750-29	162,976,985	9,608,960	172,585,945
12. SOUTH BAY IRRIGATION	6750-31	323,840,272	48,904,520	372,744,792
13. RAINBOW MUNICIPAL WATER	6750-37	71,957,387	3,182,980	75,140,367
14. POWAY MUNICIPAL WATER	6750-40	129,273,743	4,835,150	134,108,893
15. BUENA COLORADO MUNICIPAL WATER	6750-42	300,974,453	14,649,950	315,624,403
16. RINCON DEL DIABLO MUNICIPAL WATER	6750-45	116,399,569	5,418,090	121,817,659
17. CARLSBAD MUNICIPAL WATER	6750-48	171,028,699	51,833,280	222,861,979
18. VALLEY CENTER MUNICIPAL WATER	6750-49	79,568,564	3,989,090	83,557,654
19. RIO SAN DIEGO MUNICIPAL WATER	6750-51	206,451,816	12,359,290	218,811,106
20. OTAY MUNICIPAL WATER	6750-60	173,736,777	7,021,650	180,758,427
21. OLIVENHAIN MUNICIPAL WATER	7-78 6750-64	109,134,039	4,613,900	113,747,939
22. CITY OF DEL MAR	6750-71	33,519,627	984,810	34,504,437
23. YUIMA MUNICIPAL WATER	6750-75	11,246,167	455,920	11,702,087
24. VALLEY CENTER ANNEX NO. 2	6750-96	71,625	1,170	72,795
25. VALLEY CENTER ANNEX NO. 3	6750-97	2,303,150	68,190	2,371,340
26. RAMONA MUNICIPAL WATER ANNEX NO. 4	6750-99	2,286,750	65,070	2,351,820
27. DE LUZ HEIGHTS MUNICIPAL WATER	6751-01	3,992,275	246,380	4,238,655
28. OLIVENHAIN MUNICIPAL WATER ANNEX NO. 4	6751-07	375,625	3,300	378,925
29. YUIMA MWD 1970 CONCURRENT ANNEX NO. 2	6751-08	51,125	6,740	57,865
30. DE LUZ HEIGHTS 1970 CONCURRENT ANNEX NO. 1	6751-09	210,200	13,200	223,400
31. RIO SAN DIEGO 71 ANNEX NO. 4	6751-14	1,242,850	19,290	1,262,140
32. RAMONA CONC. ANNEX NO. 5	6751-20	19,875,600	636,400	20,512,000
33. PENDLETON MILITARY RES NUCLEAR PLANT	6751-30	-0-	131,651,940	131,651,940
34. PENDLETON MILITARY RES BEACH & PARK	6751-31	-0-	392,440	392,440
35. PENDLETON MILITARY RES REMAINDER	6751-32	33,400	1,622,020	1,655,420

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
4,972,293	*	.060	2,564,989	529,345	.060	1.
66,803,953	*	.060	57,209,570	13,981,374	.060	2.
7,716,832	*	.060	25,703,066	7,422,035	.060	3.
16,458,512	*	.060	18,656,157	3,406,381	.060	4.
256,000,021	*	-0-	507,176,010	84,226,974	-0-	5.
4,220,673	*	.060	1,523,001	356,332	.270	6.
6,190,164	*	.060	4,265,242	992,783	.060	7.
8,277,672	*	.060	5,242,051	1,104,059	.060	8.
39,900	*	.090	-0-	-0-	.090	9.
20,275	*	.060	277	107	.100	10.
12,745,157	*	.060	18,762,353	4,659,515	.060	11.
31,471,691	*	.060	30,566,886	8,092,900	.060	12.
2,661,478	*	.060	1,296,989	351,198	.060	13.
11,508,007	*	.060	3,382,996	586,553	.060	14.
29,041,893	*	.060	14,376,059	2,923,264	.060	15.
9,971,581	*	.060	3,817,169	1,208,704	.060	16.
9,381,997	*	.060	11,767,474	2,680,020	.060	17.
3,462,150	*	.060	1,773,709	305,642	.060	18.
24,658,611	*	.060	8,624,148	1,415,073	.060	19.
17,818,535	*	.060	3,530,281	864,913	.060	20.
6,566,173	*	.060	1,202,966	129,010	.060	21.
1,561,687	*	.060	1,639,813	127,078	.060	22.
200,300	*	.060	187,157	24,829	.060	23.
1,750	*	.060	-0-	-0-	.060	24.
54,250	*	.060	28,187	7,650	.070	25.
66,150	*	.060	1,525	-0-	.110	26.
71,750	*	.070	2,219	-0-	.070	27.
9,725	*	.060	28,202	312	.130	28.
-0-	*	.460	-0-	-0-	.460	29.
6,650	*	.190	5,000	2,500	.190	30.
29,750	*	.080	125	-0-	.080	31.
377,612	*	.070	32,274	3,812	070	32.
-0-	*	.100	-0-	-0-	-0-	33.
-0-	*	.060	-0-	-0-	-0-	34.
-0-	*	.060	-0-	-0-	-0-	35.

*Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO LAND AND IMPROVEMENT VALUATIONS ONLY

	FUND NUMBER	SECURED ASSESSED VALUATION LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
MAINTENANCE DISTRICTS				
1. BROOKSIDE LIGHTING	2070-00	3,269,900	174,100	3,444,000
2. CARLTON OAKS LIGHTING	2075-00	475,500	14,050	489,550
3. DONALD WAY LIGHTING	2076-00	57,400	1,800	59,200
4. ENCINITAS LIGHTING NO. 1	2080-00	2,522,547	44,310	2,566,857
5. HARDING STREET DISTRICT NO. 1	6038-01	2,045,475	46,440	2,091,915
6. JACUMBA LIGHTING	2086-00	440,150	23,630	463,780
7. LAKE SAN MARCOS LIGHTING	2087-00	16,769,900	264,560	17,034,460
8. LEMON GROVE LIGHTING	2089-00	848,250	6,340	854,590
9. LEUCADIA LIGHTING	2091-00	246,275	9,930	256,205
10. PEPPER DRIVE LIGHTING	2090-00	1,030,350	23,310	1,053,660
11. RANCHO SANTA FE	2430-00	64,224,628	1,693,830	65,918,458
12. ROYAL CREST LIGHTING	2088-00	451,300	19,720	471,020
13. SAN DIEGO COUNTY DRAINAGE NO. 1	2432-00	12,552,486	255,170	12,807,656
14. SAN DIEGO COUNTY LIGHTING NO. 1	2092-00	278,246,456	6,275,770	284,522,226
15. SAN DIEGO COUNTY LIGHTING NO. 2	2093-00	73,169,787	1,674,410	74,844,197
16. SPRING VALLEY LIGHTING	2098-00	11,360,762	600,650	11,961,412
17. SUNSHINE PARK LIGHTING	2099-00	316,450	14,240	330,690
18. WINTER GARDENS LIGHTING	2097-00	1,461,682	36,220	1,497,902
19. WINTER GARDENS SEWER	2460-00	19,802,484	570,240	20,372,724
PARKING DISTRICT				
1. LA MESA NO. 1	6050-01	1,761,190	3,055,470	4,816,660
SANITATION DISTRICTS				
1. ALPINE	2102-00	4,843,853	622,850	5,466,703
2. ALPINE DEBT SERVICE (5M)	2102-51	4,843,853	622,850	5,466,703
3. BUENA	2103-00	29,114,394	1,034,570	30,148,964
4. BUENA DEBT SERVICE	2103-50	29,114,394	1,034,570	30,148,964
5. CARDIFF	2130-00	55,643,050	1,129,840	56,772,890
6. CARDIFF DEBT SERVICE	2130-50	55,741,200	1,132,880	56,874,080
7. JULIAN	2104-00	700,787	162,610	863,397
8. JULIAN DEBT SERVICE	2104-50	700,787	162,610	863,397
9. JULIAN NOTE DEBT SERVICE	2104-80	700,787	162,610	863,397
10. LAKESIDE	2105-00	47,326,100	2,944,320	50,270,420
11. LAKESIDE DEBT SERVICE	2105-50	48,761,275	3,021,070	51,782,345
12. LEMON GROVE	2106-00	55,053,304	2,155,450	57,208,754
13. MONTGOMERY	2107-00	47,747,463	2,364,020	50,111,483
14. PALM CITY	3090-00	39,451,673	2,828,540	42,280,213

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
	0.2	-0-	10,800		-0-	1.
	-0-	-0-	-0-		-0-	2.
	-0-	-0-	-0-		-0-	3.
	0.3	-0-	212,409		-0-	4.
	*	-0-	-0-		-0-	5.
	2.0	-0-	-0-		-0-	6.
	-0-	-0-	90,889		-0-	7.
	-0-	-0-	25,539		-0-	8.
	-0-	-0-	3,267		-0-	9.
	0.8	-0-	-0-		-0-	10.
	2.2	-0-	173,984		-0-	11.
	4.3	-0-	-0-		-0-	12.
	3.4	-0-	2,425		-0-	13.
	2.1	-0-	663,648		-0-	14.
	4.6	-0-	6,855		-0-	15.
	6.3	-0-	47,109		-0-	16.
	1.0	-0-	-0-		-0-	17.
	-0-	-0-	2,250		-0-	18.
	5.0	-0-	20,915		-0-	19.
	*	.336	27,409		.500	1.
	5.0	-0-	77,924		-0-	1.
	3.5	.261	77,924		.344	2.
	5.0	-0-	181,500		-0-	3.
	2.1	.443	181,500		.461	4.
	5.0	-0-	243,105		-0-	5.
	3.7	.024	243,105		.025	6.
	5.0	-0-	31,978		-0-	7.
	1.1	.251	31,978		.255	8.
	1.1	-0-	31,978		.553	9.
	5.0	-0-	259,979		-0-	10.
	2.6	.030	278,954		.032	11.
	5.0	-0-	759,534		-0-	12.
	5.0	-0-	1,010,698		-0-	13.
	5.0	-0-	617,114		-0-	14.

* Under Local Board

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO LAND AND IMPROVEMENT VALUATIONS ONLY

	FUND NUMBER	SECURED ASSESSED VALUATION LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
SANITATION DISTRICTS (CONTD)				
15. PALM CITY DEBT SERVICE	3090-50	39,451,673	2,828,540	42,280,213
16. PINE VALLEY	2109-00	287,625	4,640	292,265
17. RAMONA	2108-00	11,863,646	996,740	12,860,386
18. RAMONA DEBT SERVICE	2108-50	11,863,646	996,740	12,860,386
19. RANCHO SANTA FE	2110-00	14,352,125	684,680	15,036,805
20. RANCHO SANTA FE DEBT SERVICE	2110-50	14,352,125	684,680	15,036,805
21. SOLANA BEACH	2123-00	60,701,900	1,262,920	61,964,820
22. SPRING VALLEY	2125-00	167,852,253	5,381,710	173,233,963
23. SPRING VALLEY DEBT SERVICE	2125-50	169,573,003	5,522,950	175,095,953
24. VISTA	3097-00	97,410,682	5,529,870	102,940,552
25. VISTA-SPECIAL	3097-06	97,410,682	5,529,870	102,940,552
26. VISTA DEBT SERVICE	3097-50	97,437,882	5,530,010	102,967,892
27. WHISPERING PALMS	2128-00	4,144,775	69,770	4,214,545
WATER CONSERVATION DISTRICTS				
1. SAN LUIS REY (DISSOLVED)	3418-00	15,501,518	959,460	16,460,978

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
	5.0	-0-	617,114		-0-	15.
	5.0	-0-	2,125		-0-	16.
	5.0	-0-	148,925		-0-	17.
	4.0	.641	148,925		.766	18.
	3.0	-0-	168,590		-0-	19.
	3.0	.310	168,590		.259	20.
	5.0	-0-	752,231		-0-	21.
	5.0	-0-	1,088,397		-0-	22.
	2.0	.019	1,091,422		.025	23.
	5.0	-0-	1,005,622		-0-	24.
	1.8	-0-	1,005,622		-0-	25.
	1.8	.121	1,005,622		.132	26.
	1.1	-0-	97		-0-	27.
	15.0	-0-	58,980		-0-	1.

SPECIAL TAX DISTRICTS FOR TAX YEAR 1978-79
TAX RATES IN THE FOLLOWING SCHEDULES APPLY TO LAND VALUATIONS ONLY

	FUND NUMBER	SECURED ASSESSED VALUATION LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
CALIFORNIA WATER DISTRICTS				
1. BELLFORD VILLAGE	6405-00	8,294,536	14,010	8,308,546
2. BONSALL HEIGHTS (DISSOLVED)	6410-00	4,431,975	-0-	4,431,975
3. BORREGO	6415-00	4,090,500	2,040	4,092,540
4. ORCHARD	6450-00	4,431,325	-0-	4,431,325
5. WYNOLA	6490-00	343,100	-0-	343,100
IRRIGATION DISTRICTS				
1. HELIX	6350-00	244,523,424	655,790	245,179,214
2. HELIX-EL CAJON ANNEX	6350-01	60,592,325	282,150	60,874,475
3. HELIX-SPECIAL AREA	6350-02	2,097,525	-0-	2,097,525
4. SAN DIEGUITO	6362-50	50,845,798	193,670	51,039,468
5. SAN DIEGUITO-RAILROAD	6362-01	86,125	183,350	269,475
6. SANTA FE	6363-00	64,483,375	191,430	64,674,805
7. SANTA FE ANNEX NO. 2	6363-02	146,725	-0-	146,725
8. SOUTH BAY	6364-00	117,062,775	2,939,820	120,002,595
9. SOUTH BAY 1975 DETACHMENT	6364-01	297,850	-0-	297,850
10. VISTA	6368-00	68,306,654	232,310	68,538,964
11. VISTA CONTRACT NO. 4	6368-04	160,000	-0-	160,000
12. VISTA DEBT SERVICE	6368-50	68,306,654	232,310	68,538,964
LIGHTING MAINTENANCE DISTRICT				
1. SAN MARCOS MUNICIPAL	6090-03	2,385,350	9,590	2,394,940
RESOURCE CONSERVATION DISTRICTS				
1. GREATER MOUNTAIN EMPIRE	3530-00	219,046,099	334,580	219,380,679
2. MISSION	3546-00	116,872,389	401,400	117,273,789
3. PALOMAR	3552-00	663,201,911	3,099,870	666,301,781
4. RAMONA JULIAN	3537-00	62,469,603	39,960	62,509,563
5. UPPER SAN LUIS REY	3571-00	28,288,981	165,410	28,454,391
SEWER				
1. SAN DIEGO CITY PENASQUITOS ZONE A	6085-06	89,002,725	667,030	89,669,755
2. SAN DIEGO CITY PENASQUITOS ZONE B	6085-07	5,232,600	31,680	5,264,280

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" DELINQUENCY ALLOWANCE	TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
5.0	-0-	-0-			-0-	1.
7.0	.210	-0-			.200	2.
5.0	-0-	1,471			-0-	3.
1.0	.424	-0-			.498	4.
2.6	-0-	-0-			-0-	5.
*	-0-	110,972			-0-	1.
*	.151	35,779			.134	2.
*	-0-	2,162			-0-	3.
*	.500	34,260			.335	4.
*	-0-	-0-			-0-	5.
*	-0-	399			-0-	6.
*	-0-	-0-			-0-	7.
*	-0-	530,809			-0-	8.
*	-0-	25			-0-	9.
*	-0-	4,025			-0-	10.
*	.563	-0-			.527	11.
*	1.335	4,025			1.070	12
*	-0-	-0-			-0-	1.
4.0	-0-	839,615			-0-	1.
6.8	-0-	22,914			-0-	2.
4.1	-0-	402,092			-0-	3.
6.9	-0-	396,375			-0-	4.
2.3	-0-	264,380			-0-	5.
*	1.020	1,500			1.085	1.
*	.204	-0-			.217	2.

* Under Local Board

SCHOOL DISTRICT VALUATIONS AT JULY 1, 1978

	ELEMENTARY SCHOOLS	HIGH SCHOOL DIST.	COMM. COLL. DIST.	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
1.	ALPINE UNION	N	A	4103-01	35,015,119	2,068,880	37,083,999
2.	BONSALL UNION	M	B	4109-01	48,537,339	1,851,530	50,388,869
3.	CAJON VALLEY	N	A	4112-01	362,951,838	14,873,520	377,825,358
4.	CARDIFF	P	C	4115-01	38,067,693	1,055,280	39,122,973
5.	CHULA VISTA CITY	Q	E	4117-01	410,569,867	52,841,340	463,411,207
6.	DEHESA	N	A	4120-01	5,409,592	319,110	5,728,702
7.	DEL MAR UNION	P	C	4121-01	80,023,942	3,508,300	83,532,242
8.	ENCINITAS	P	C	4126-01	171,282,840	6,572,110	177,854,950
9.	ESCONDIDO	L	B	4127-01	298,269,287	16,477,020	314,746,307
10.	FALLBROOK UNION	M	B	4130-01	100,646,890	139,359,430	240,006,320
11.	JAMUL-LAS FLORES UNION	N	A	4141-01	21,589,102	1,337,710	22,926,812
12.	JULIAN UNION	O	B	4143-01	19,087,914	1,715,480	20,803,394
13.	LAKESIDE UNION	N	A	4148-01	72,204,654	4,851,110	77,055,764
14.	LA MESA-SPRING VALLEY	N	A	4149-01	346,901,192	14,755,180	361,656,372
15.	LEMON GROVE	N	A	4151-01	76,757,557	3,507,800	80,265,357
16.	NATIONAL	Q	E	4160-01	99,777,159	7,987,350	107,764,509
17.	PAUMA	M	B	4168-01	21,530,029	1,368,100	22,898,129
18.	RANCHO SANTA FE	P	C	4176-01	64,096,754	1,996,280	66,093,034
19.	SAN PASQUAL UNION	L	B	4185-01	6,155,872	372,080	6,527,952
20.	SANTEE	N	A	4187-01	102,226,664	6,063,970	108,290,634
21.	SAN YSIDRO	Q	E	4188-01	24,758,337	2,034,340	26,792,677
22.	SOLANA BEACH	P	C	4181-01	100,598,262	4,289,560	104,887,822
23.	SOUTH BAY UNION	Q	E	4190-01	102,790,356	5,500,520	108,290,876
24.	SPENCER VALLEY	O	B	4191-01	2,034,427	127,370	2,161,797
25.	VALLECITOS	M	B	4197-01	10,052,212	794,120	10,846,332
26.	VALLEY CENTER UNION	L	B	4198-01	61,047,807	3,405,610	64,453,417
27.	WARNER UNION	O	B	4199-01	8,317,576	2,870,110	11,187,686
	TOTAL ELEMENTARY SCHOOLS				2,690,700,281	301,903,210	2,992,603,491

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
2,363,753	8.1	.201	571,871	100,315	.237	1.
1,802,606	9.6	-0-	1,030,680	90,623	-0-	2.
27,900,003	3.0	.259	34,742,818	8,686,515	.227	3.
3,074,113	2.4	.396	1,182,249	283,788	.211	4.
42,589,285	2.5	-0-	28,249,634	7,234,994	-0-	5.
220,089	8.2	-0-	999,544	18,188	-0-	6.
4,412,911	3.6	-0-	2,875,901	446,840	-0-	7.
11,204,770	4.0	.124	5,200,227	920,632	.220	8.
24,054,501	3.7	.148	21,764,058	5,307,274	.229	9.
6,212,501	2.3	-0-	4,326,700	674,379	-0-	10.
1,434,686	6.9	.033	386,178	49,874	.012	11.
832,304	6.5	-0-	399,069	117,181	-0-	12.
8,880,008	4.7	.264	2,195,959	310,466	.258	13.
38,267,548	1.5	.305	20,988,211	4,952,127	.167	14.
9,845,513	1.3	.283	6,109,702	1,660,623	.255	15.
8,512,712	2.1	-0-	28,764,738	8,382,954	-0-	16.
398,621	2.4	-0-	317,433	25,790	-0-	17.
1,743,473	2.3	-0-	669,966	101,870	-0-	18.
184,887	5.0	-0-	1,232,319	248,834	-0-	19.
14,599,985	2.8	.161	6,819,006	1,202,907	-0-	20.
945,387	6.4	.055	3,061,753	650,030	.097	21.
5,177,903	3.2	-0-	4,695,992	1,074,149	-0-	22.
9,773,556	1.9	.247	3,071,993	463,122	.222	23.
111,061	5.9	-0-	19,192	5,949	-0-	24.
422,923	3.7	-0-	553,668	234,042	-0-	25.
2,227,823	5.5	-0-	1,222,696	288,008	-0-	26.
272,896	7.5	-0-	213,379	11,592	-0-	27.
227,465,818			181,664.936	43,543,066		

SCHOOL DISTRICT VALUATIONS AT JULY 1, 1978

	DIST CODE		COMM. COLL. DIST.	FUND NUMBER	SECURED ASSESSED VALUATIONS LESS REGULAR EXEMPTIONS LOCALLY ASSESSED	STATE ASSESSED	TOTAL SECURED
		UNIFIED SCHOOLS					
1.		BORREGO	B	4310-01	19,169,242	1,309,990	20,479,232
2.		CARLSBAD	C	4312-01	148,824,316	51,209,970	200,034,286
3.		CORONADO	E	4311-01	107,578,181	3,482,920	111,061,101
4.		MOUNTAIN EMPIRE	A	4315-01	26,125,262	4,076,090	30,201,352
5.		OCEANSIDE	C	4317-01	185,125,772	13,149,980	198,275,752
6.		POWAY	B	4320-01	328,255,548	10,871,600	339,127,148
7.		RAMONA	B	4325-01	70,816,494	3,745,650	74,562,144
8.		SAN DIEGO	D	4328-01	2,657,904,770	172,082,140	2,829,986,910
9.		SAN MARCOS	B	4329-01	144,514,616	6,430,440	150,945,056
10.		VISTA	B	4338-01	174,707,179	8,359,060	183,066,239
		TOTAL UNIFIED SCHOOLS			3,863,021,380	274,717,840	4,137,739,220
		HIGH SCHOOLS					
1.	L	ESCONDIDO	B	4219-01	365,472,966	20,254,710	385,727,676
2.	M	FALLBROOK UNION	B	4225-01	180,766,470	143,373,180	324,139,650
3.	N	GROSSMONT UNION	A	4231-01	1,023,055,718	47,777,280	1,070,832,998
4.	O	JULIAN UNION	B	4235-01	29,439,917	4,712,960	34,152,877
5.	P	SAN DIEGUITO	C	4255-01	454,069,491	17,421,530	471,491,021
6.	Q	SWEETWATER UNION	E	4259-01	637,895,719	68,363,550	706,259,269
		TOTAL HIGH SCHOOLS			2,690,700,281	301,903,210	2,992,603,491
		COMMUNITY COLLEGES					
1.	A	GROSSMONT		4430-01	1,049,180,980	51,853,370	1,101,034,350
2.	B	PALOMAR		4440-01	1,312,563,182	199,014,310	1,511,577,492
3.	C	MIRA COSTA		4450-01	788,480,179	81,760,510	870,240,689
4.	D	SAN DIEGO		4455-01	2,658,023,420	172,146,390	2,830,169,810
5.	E	SWEETWATER		4460-01	745,473,900	71,846,470	817,320,370
		TOTAL COMMUNITY COLLEGES			6,553,721,661	576,621,050	7,130,342,711

SECURED			UNSECURED			
HOMEOWNER BUS-INVENTORY EXEMPTIONS	DELINQUENCY ALLOWANCE	DEBT SERVICE "ONLY" TAX RATE	ASSESSED VALUATION LESS REGULAR EXEMPTIONS	HOMEOWNER BUS-INVENTORY EXEMPTIONS	DEBT SERVICE "ONLY" TAX RATE	
406,065	4.9	.279	440,615	101,506	.243	1.
9,437,297	4.9	.104	12,106,783	2,745,614	.008	2.
4,770,336	1.2	-0-	7,832,359	637,992	-0-	3.
1,773,059	6.1	.183	1,694,228	174,011	.093	4.
16,471,988	3.9	.096	19,671,472	3,424,894	.216	5.
27,798,769	3.1	.155	16,224,820	3,641,246	.144	6.
4,795,595	6.1	-0-	1,772,024	381,022	-0-	7
225,244,073	1.7	.205	487,959,205	80,119,247	.440	8
11,712,030	4.4	-0-	9,632,496	2,370,816	-0-	9
16,954,802	3.5	.502	6,158,183	1,098,250	.510	10.
319,364,014			563,492,185	94,694,598		
26,467,211	3.9	-0-	24,219,073	5,844,116	-0-	1.
8,836,651	4.0	-0-	6,228,481	1,024,834	-0-	2.
103,511,585	2.8	-0-	72,813,289	16,981,015	-0-	3.
1,216,261	7.1	-0-	631,640	134,722	-0-	4.
25,613,170	3.5	-0-	14,624,335	2,827,279	-0-	5.
61,820,940	2.5	.183	63,148,118	16,731,100	.151	6
227,465,818			181,664,936	43,543,066		
105,284,644	2.9	-0-	74,507,517	17,155,026	-0-	1.
98,187,384	4.3	-0-	65,307,332	14,596,512	-0-	2.
51,522,455	4.0	-0-	46,402,590	8,997,787	-0-	3.
225,244,073	1.7	-0-	487,959,205	80,119,247	-0-	4.
66,591,276	2.4	-0-	70,980,477	17,369,092	-0-	5.
546,829,832			745,157,121	[illegible]		

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

NO.	SCHOOL DISTRICT	ELEMENTARY SCHOOLS..... BONDS	HIGH SCHOOLS..... BONDS
1.	ALPINE UNION	.138	.116
2.	BONSALL UNION	.162	.045
3.	BONSALL UNION, VISTA UNIFIED, 1965 ANNEX	.162	.092
4.	CAJON VALLEY UNION	.172	.116
5.	CAJON VALLEY UNION, DEHESA, 1970 ANNEX	.329	.116
6.	CAJON VALLEY UNION, LA MESA-SPRING VALLEY, 1961 ANNEX	.187	.116
7.	CAJON VALLEY UNION, LA MESA-SPRING VALLEY, 1968 ANNEX	.200	.116
8.	CARDIFF	.026	.144
9.	CHULA VISTA CITY	.282	.223
10.	CHULA VISTA CITY, NATIONAL 1960 ANNEX	.255	.223
11.	CHULA VISTA CITY, NATIONAL 1963 ANNEX	.234	.223
12.	CHULA VISTA CITY, NATIONAL ANNEX, SWEETWATER DELTA DETACH	.282	.223
13.	DEHESA	.263	.116
14.	DEL MAR UNION	.177	.144
15.	DEL MAR UNION, SOLANA BEACH, 1968 ANNEX	.203	.144
16.	ENCINITAS UNION	.163	.144
17.	ESCONDIDO UNION	.140	.133
18.	ESCONDIDO UNION, 1970 REORGANIZATION	.156	.133
19.	FALLBROOK UNION	.086	.045
20.	FALLBROOK UNION, DELUZ 1970 ANNEX	-0-	.045

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

COMMUNITY COLLEGE.....

BONDS	TOTAL
.071	.325
.015	.222
.015	.269
.071	.359
.071	.516
.071	.374
.071	.387
.021	.191
.051	.556
.051	.529
.051	.508
.051	.556
.071	.450
.021	.342
.021	.368
.021	.328
.015	.288
.015	.304
.015	.146
.015	.060

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

NO.	SCHOOL DISTRICT	ELEMENTARY SCHOOLS..... BONDS	HIGH SCHOOLS..... BONDS
21.	JAMUL - LAS FLORES UNION	.341	.116
22.	JAMUL - LAS FLORES UNION - BARRETT DIVISION	.331	.116
23.	JULIAN UNION	.078	-0-
24.	LAKESIDE UNION	.194	.116
25.	LA MESA - SPRING VALLEY	.129	.116
26.	LA MESA - SPRING VALLEY, CAJON VALLEY, 1962 ANNEX	.100	.116
27.	LA MESA - SPRING VALLEY, CAJON VALLEY, 1965 ANNEX	.118	.116
28.	LA MESA - SPRING VALLEY, CAJON VALLEY, 1968 ANNEX	.101	.116
29.	LA MESA - SPRING VALLEY, 1968 ANNEX - CAJON VALLEY, 61 ANNEX	.116	.116
30.	LA MESA - SPRING VALLEY, CHULA VISTA, 1959 ANNEX	.134	.138
31.	LA MESA - SPRING VALLEY, CHULA VISTA, 1962 ANNEX	.107	.140
32.	LA MESA - SPRING VALLEY, LEMON GROVE, 1962 ANNEX	.157	.116
33.	LA MESA - SPRING VALLEY, SAN DIEGO UNIFIED, 1959 ANNEX	.141	.116
34.	LEMON GROVE	.113	.116
35.	NATIONAL	.106	.223
36.	NATIONAL - PRIOR TO 1953 EXCL, SAN DIEGO UNIF, 61 ANNEX	.164	.187
37.	NATIONAL, SAN DIEGO UNIFIED, 1961 ANNEX	.164	.187
38.	NATIONAL, SAN DIEGO UNIFIED, 1964 ANNEX	.106	.166
39.	PAUMA	.075	.045
40.	RANCHO SANTA FE	.072	.144
41.	RANCHO SANTA FE, SOLANA BEACH ANNEX	.098	.144
42.	SAN PASQUAL UNION	.243	.133

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

COMMUNITY COLLEGES.....

BONDS	TOTAL
.071	.528
.071	.518
.015	.093
.071	.381
.071	.316
.071	.287
.071	.305
.071	.288
.071	.303
.071	.343
.080	.327
.071	.344
.073	.330
.071	.300
.051	.380
.053	.404
.053	.404
.039	.311
.015	.135
.021	.237
.021	.263
.015	.391

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

SCHOOL DISTRICT	ELEMENTARY SCHOOLS.....	HIGH SCHOOLS.....
NO.	BONDS	BONDS
43. SANTEE	.249	.116
44. SANTEE-LAKESIDE ANNEX	.249	.116
45. SAN YSIDRO	.303	.223
46. SAN YSIDRO, ALTA ANNEX	.284	.201
47. SOLANA BEACH	.088	.144
48. SOLANA BEACH, DEL MAR UNION 1968 ANNEX	.161	.144
49. SOUTH BAY UNION	.176	.223
50. SPENCER VALLEY	-0-	-0-
51. VALLECITOS	.064	.045
52. VALLECITOS, BONSALL UNION 1969 ANNEX	.092	.045
53. VALLECITOS, FALLBROOK UNION 1969 ANNEX	.105	.045
54. VALLEY CENTER UNION	.229	.133
55. VALLEY CENTER UNION, BONSALL ANNEX	.229	.136
56. WARNER UNION	-0-	-0-

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

COMMUNITY COLLEGES.....

BONDS	TOTAL
.071	.436
.071	.436
.051	.577
.051	.536
.021	.253
.021	.326
.051	.450
.015	.015
.015	.124
.015	.152
.015	.165
.015	.377
.015	.380
.015	.015

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

NO.	SCHOOL DISTRICT	UNIFIED SCHOOLS			
		ELEM BONDS	HIGH BONDS	UNIFIED BONDS	TOTAL UNIFIED
1.	BORREGO UNIFIED	.016	-0-	.218	.234
2.	CARLSBAD UNIFIED	.087	-0-	.057	.144
3.	CARLSBAD UNIFIED, RICH MAR-ENCINITAS ANNEX	.112	.041	.057	.210
4.	CARLSBAD UNIFIED, VISTA UNIFIED 1970 ANNEX	-0-	-0-	.196	.196
5.	CORONADO UNIFIED	-0-	-0-	.090	.090
6.	MOUNTAIN EMPIRE UNIFIED	-0-	-0-	-0-	-0-
7.	OCEANSIDE UNIFIED	.127	-0-	.140	.267
8.	OCEANSIDE UNIFIED-CARLSBAD ANNEX	.132	-0-	.140	.272
9.	POWAY UNIFIED	.016	-0-	.700	.716
10.	RAMONA UNIFIED	-0-	-0-	.069	.069
11.	RAMONA UNIFIED-BEAR VALLEY DIVISION OF VALLEY CENTER UNION ANNEX	-0-	-0-	.063	.063
12.	SAN DIEGO UNIFIED	-0-	-0-	.156	.156
13.	SAN DIEGO UNIFIED-CHULA VISTA 1956 ANNEX	.009	.008	.156	.173
14.	SAN DIEGO UNIFIED-CHULA VISTA 1959 ANNEX	.020	.022	.156	.198
15.	SAN DIEGO UNIFIED-CHULA VISTA 1960 ANNEX	.023	.027	.156	.206
16.	SAN DIEGO UNIFIED-CHULA VISTA 1962 ANNEX	.039	.050	.156	.245
17.	SAN DIEGO UNIFIED-LA MESA SPRING VALLEY 1951 ANNEX	-0-	-0-	.156	.156
18.	SAN DIEGO UNIFIED-LA MESA SPRING VALLEY 1954 ANNEX	.001	-0-	.156	.157
19.	SAN DIEGO UNIFIED-LA MESA SPRING VALLEY 1955 ANNEX	.001	-0-	.156	.157
20.	SAN DIEGO UNIFIED-LA MESA SPRING VALLEY 1958 ANNEX	.018	-0-	.156	.174
21.	SAN DIEGO UNIFIED-LA MESA SPRING VALLEY 1970-CHULA VISTA 1962 ANNEX	.107	.140	.011	.258
22.	SAN DIEGO UNIFIED-MIRAMAR 1954 ANNEX	-0-	-0-	.156	.156
23.	SAN DIEGO UNIFIED-MIRAMAR 1958 ANNEX	-0-	-0-	.142	.142
24.	SAN DIEGO UNIFIED-NATIONAL 1970-PRIOR TO 1953 EXCL. SAN DIEGO 1961 ANNEX	.106	.134	.069	.309
25.	SAN DIEGO UNIFIED-NATIONAL 1958 ANNEX	-0-	.022	.156	.178
26.	SAN DIEGO UNIFIED-NATIONAL 1970 ANNEX	.106	.170	.011	.287
27.	SAN DIEGO UNIFIED-SANTEE ANNEX	-0-	-0-	.156	.156
28.	SAN MARCOS UNIFIED	.288	-0-	.079	.367
29.	SAN MARCOS UNIFIED, RICH MAR UNION-CARLSBAD ANNEX	.350	-0-	.088	.438
30.	SAN MARCOS UNIFIED, RICH MAR UNION-ENCINITAS ANNEX	-0-	-0-	-0-	-0-
31.	VISTA UNIFIED	-0-	-0-	.217	.217
32.	VISTA UNIFIED-BONSALL UNION 1965 ANNEX	-0-	.015	.155	.170
33.	VISTA UNIFIED-CARLSBAD ANNEX	-0-	-0-	.217	.217

TAX RATES FOR SCHOOLS AND OTHER EDUCATIONAL PURPOSES

COMMUNITY COLLEGES.....

BONDS	TOTAL
.015	.249
.021	.165
.036	.246
.015	.211
.051	.141
.071	.071
.021	.288
.021	.293
.015	.731
.015	.084
.015	.078
.025	.181
.025	.198
.025	.223
.025	.231
.034	.279
.025	.181
.025	.182
.025	.182
.025	.199
.080	.338
.023	.179
.023	.165
.053	.362
.025	.203
.051	.338
.025	.181
.015	.382
.036	.474
-0-	-0-
.015	.232
.015	.185
.015	.232

TAXPAYER'S NOTES

TAX RATES BY AREAS

TAX RATE AREA INDEX

RATE AREAS INSIDE INCORPORATED CITIES	RATE AREA
CITY OF CARLSBAD	09000-09081
CITY OF CHULA VISTA	01000-01092
CITY OF CORONADO	02000-02001
CITY OF DEL MAR	11001
CITY OF EL CAJON	03001-03131
CITY OF ESCONDIDO	04000-04101
CITY OF IMPERIAL BEACH	14009-14017
CITY OF LA MESA	05002-05062
CITY OF LEMON GROVE	15001-15030
CITY OF NATIONAL CITY	06000-06036
CITY OF OCEANSIDE	07000-07096
CITY OF SAN DIEGO	08001-08176
CITY OF SAN MARCOS	13001-13076
CITY OF VISTA	12004-12033

RATE AREAS OUTSIDE INCORPORATED CITIES	RATE AREA
ALPINE UNION	51000-51036
BONSALL UNION	57001-57128
BORREGO SPRINGS UNIFIED	58000-58008
CAJON VALLEY UNION	59001-59281
CARDIFF	61001-61051
CARLSBAD UNIFIED	62006-62017
CHULA VISTA CITY	63001-63120
CORONADO UNIFIED	66000
DEHESA	67000-67011
DEL MAR UNION	68002
ENCINITAS UNION	73001-73149
ESCONDIDO UNION	74002-74138
FALLBROOK UNION	75001-75101
JAMUL-LAS FLORES UNION	79002-79024
JULIAN UNION	81001-81049
LA MESA-SPRING VALLEY	83001-83231
LAKESIDE UNION	82001-82080
MOUNTAIN EMPIRE UNIFIED	91000-91034
NATIONAL	92001-92004
OCEANSIDE UNIFIED	95000-95007
PAUMA	99000-99032
POWAY UNIFIED	64000-64112
RAMONA UNIFIED	65001-65058
RANCHO SANTA FE	71001-71038
SAN MARCOS UNIFIED	76001-76139
SAN DIEGO UNIFIED	77001-77018
SAN PASQUAL UNION	78000-78019
SAN YSIDRO	84012-84024
SANTEE	86003-86043
SOLANA BEACH	87001-87099
SOUTH BAY UNION	88001
SPENCER VALLEY	89000-89002
VALLECITOS	93000-93037
VALLEY CENTER UNION	94001-94085
VISTA UNIFIED	96001-96061
WARNER UNION	98000-98011

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
01000	.952
01001	.952
01002	.776
01003	.952
01004	.952
01006	.952
01010	.952
01015	.925
01019	1.161
01021	2.762
01034	1.099
01038	1.085
01043	.904
01044	.952
01045	1.099
01047	.952
01050	.776
01052	.952
01053	1.099
01054	.952
01055	2.762
01056	.952
01058	.952
01059	.952
01060	.952
01061	.952
01062	2.762
01063	1.099
01064	1.085
01065	2.762
01066	.952
01067	1.099
01070	1.099
01071	1.099
01072	.952
01073	.952
01074	.952
01075	.952
01076	2.895
01077	2.895
01081	1.099
01082	.952
01083	.952
01087	1.099
01088	.952
L&I	.019
01091	.952
01092	2.762
01093	.952
01094	.952
02000	.201
02001	.940
03001	.808
03003	.798
LAND	.151
03004	.808
03005	.811
03006	.811
03007	.798
LAND	.151
03008	.811
03011	.808
03012	.823
03013	.798
03014	.788
03015	.801
03016	.811
03024	.801
03028	1.078
03030	.808
03051	.811
03052	.801
03053	.848
LAND	.151
03054	.863
LAND	.151
03055	.808
LAND	.151
03056	.808
03057	.772
LAND	.151
03058	.782
LAND	.151
03060	.790
LAND	.151
03062	.781
03063	1.061
03064	1.032
03065	1.037
03067	.818
LAND	.151
03068	.818
LAND	.151
03069	1.058
03071	.808
03072	.836
03073	.783
03074	.798
03075	.798
03076	.808
LAND	.151
03078	.762
LAND	.151
03079	.777
LAND	.151
03081	.778
LAND	.151
03083	1.081
03084	1.042
03085	1.052
03087	.787
03089	.808
03090	.808
LAND	.151
03091	.808
03092	.798
LAND	.151
03093	.808
03094	.811
03095	.798
03096	.811
03097	.801
03098	.808
03099	.808
03100	.781
03101	.808
03102	.808
03105	1.061
03106	.732
03107	.808
03109	.798
LAND	.151
03110	.808
03111	.808
LAND	.151
03112	.798
03113	.808
LAND	.151
03114	.798
LAND	.151
03115	.808
03116	.808
LAND	.151
03117	.772
03118	.782
03119	.798
LAND	.151
03120	.808
LAND	.151
03121	.798
03122	.798
LAND	.151
03123	1.078
LAND	.151
03124	.798
LAND	.151
03128	.791
03129	.762
03130	.808
03131	1.081
03132	.798
LAND	.151
03134	1.061
03135	1.558
03137	.777
LAND	.151
03138	.787
LAND	.151
03139	1.057
03140	.777
LAND	.151
03141	.787
LAND	.151
03142	1.057
03143	1.068

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
03144	1.078
03145	.798
LAND	.151
03146	.818
04000	.839
04003	.829
04013	.829
04014	.845
04015	.901
04018	.829
LAND	1.335
04019	.829
LAND	1.335
04022	.829
04025	.901
04030	.845
04033	.845
04035	.847
04037	.845
04038	.899
04040	.829
LAND	1.335
04043	.901
04045	.845
04047	.829
LAND	1.335
04049	.839
04050	.839
04051	1.242
04052	1.242
04053	.901
04056	.845
04057	.829
04059	.829
04062	.901
04063	.839
04064	.839
04065	.829
04067	.901
04068	.920
04070	.829
04071	.845
04073	.839
04074	.829
04075	.901
04076	.901
04077	.847
04078	.845
04079	.829
04081	.829
04083	.899
04085	.829
04089	1.242
04090	.839
04091	.845
04092	.855
04095	.920
04096	.829
LAND	1.335
04097	.845
04099	1.242
04101	.929
04102	1.529
04106	.899
04107	.899
04108	.913
04109	.929
04110	.829
04111	.913
04112	.845
05002	.813
05003	.813
05011	.803
05012	.765
05013	.775
05014	1.083
05023	.578
05026	.578
05027	.813
05028	.831
05030	.813
L&I	.019
05033	.813
L&I	.336
05035	.813
05036	1.083
05037	.813
05041	.813
05042	.813
05043	.813
05044	.803
05045	.813
05046	.813
05047	.803
05048	.775
05049	.813
05051	.813
L&I	.019
05052	.813
05053	.813
L&I	.336
05055	.803
05056	.813
L&I	.019
05057	.775
L&I	.019
05058	.819
05059	.813
05060	.813
06000	.764
06006	.788
06008	.764
06009	.940
06012	.587
06013	.788
06015	.685
06018	.764
L&I	.019
06021	.764
06022	.940
06025	.764
06028	.764
L&I	.019
06029	.764
06030	.764
06031	.940
06032	.940
06033	.764
06034	.764
06035	.764
L&I	.019
06036	.764
06037	.764
06038	.764
06039	.764
07000	.683
07001	1.073
07002	1.033
07003	1.033
07004	.683
07005	.608
07007	.688
07014	.683
07016	.683
07017	1.033
07018	.568
07021	.644
07024	1.023
07025	1.023
07026	.580
07027	.860
07030	.673
07031	.673
07040	.688
07047	.683
07052	.558
07053	.529
07055	.870
07056	1.960
07058	1.000
07059	.558
07062	.683
07064	.683

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
07065	4.633
07066	.614
07067	.683
07068	.683
07071	1.033
07072	1.023
07073	.673
07074	.683
07075	1.023
07076	.683
07077	.683
07078	1.033
LAND	1.335
07079	.568
07082	.723
07083	.568
07084	.683
07085	.628
07086	2.600
07087	1.790
07088	2.578
07090	1.033
LAND	1.335
07091	1.033
07095	.683
07096	.644
08001	.517
08002	.539
08005	.473
08008	.573
08009	.517
LAND	1.020
08011	.517
08012	.501
LAND	1.020
08013	.517
08014	.517
08015	.518
08016	.517
08017	.752
08018	.535
08019	1.908
08020	.517
08021	.384
08024	.714
08026	.518
08028	.518
08031	.774
08032	.930
08035	1.011
08039	.534
08040	.594
08043	.618
08045	.905
08046	.998
08047	.385
08048	.870
08050	1.068
08052	.766
08056	.567
08058	.615
08059	1.017
08060	.728
08064	.750
08065	.618
08066	.752
08067	.559
08068	.625
08070	.905
08073	.870
08074	5.265
08075	.946
08079	.946
08083	.946
08084	.946
08085	.946
08087	1.011
08092	1.011
08096	.870
08097	1.011
08098	.559
08100	.517
08101	.573
08102	.457
08103	.499
08104	.870
08105	.998
08106	.743
08107	1.201
08110	.615
08111	.785
08112	.674
08114	.501
LAND	1.020
08116	.674
08117	.698
08118	.517
08119	.473
LAND	1.020
08120	.384
08121	1.068
08122	1.017
LAND	1.020
08123	.728
08124	.517
08127	.573
08128	1.068
08129	1.068
LAND	1.020
08130	1.253
LAND	1.020
08132	.905
08133	.870
08134	.618
08136	5.265
08137	.517
LAND	1.020
08138	.517
08139	.501
08140	.384
LAND	1.020
08141	1.068
LAND	1.020
08142	1.017
LAND	1.020
08144	.517
LAND	1.020
08145	.473
08146	1.253
08148	.517
LAND	.204
08149	.501
LAND	.204
08150	.473
LAND	.204
08151	1.017
LAND	.204
08152	.517
LAND	.204
08153	.384
LAND	.204
08154	1.068
LAND	.204
08155	1.017
LAND	.204
08156	.517
LAND	.204
08157	.824
08159	.517
08160	.517
08163	.774
08164	.714
08165	.568
LAND	1.020
08166	.946
08167	1.001
LAND	1.020
08168	.517
08169	.517
08170	.517
08171	.517
08172	.384
08173	.457
08174	.473
LAND	1.020
08175	.384
LAND	1.020
08176	.473
08177	1.009
LAND	1.020
08178	.513
LAND	1.020
08179	.477

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE

TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
08180	.517
08181	.517
09000	.618
09009	.558
09011	.519
09013	.878
09014	.598
09015	1.343
09016	.984
09018	.718
09019	.730
09020	.753
09021	.843
09022	.683
09023	.800
09024	.984
09025	.730
09027	.718
09029	.843
09032	.618
09034	.878
09035	.733
09037	.797
09038	.800
09039	.730
09040	.772
09041	.852
09042	.774
09045	.934
09046	.874
09047	1.094
09048	.632
09051	.874
09052	.709
09053	.709
09054	.688
09055	.567
09056	.637
09058	.809
09059	.935
09060	.782
09061	.704
09062	.804
09063	.770
09064	.719
09065	.809
09066	.809
09067	.779
09070	.879
09071	.922
09073	1.094
09075	.809
09076	.782
09077	.637
09078	.833
09079	1.004
09080	.714
09081	.649
09082	.853
11001	.878
12004	.943
LAND	1.335
L&I	.121
12007	.943
LAND	1.335
12010	.943
LAND	1.335
L&I	.443
12016	.603
LAND	1.335
L&I	.443
12017	.943
LAND	1.335
L&I	.121
12018	.943
L&I	.121
12019	.943
12020	.943
L&I	.443
12021	.603
L&I	.443
12025	.943
LAND	1.335
L&I	.121
12027	.943
LAND	1.335
L&I	.564
12028	.603
LAND	1.335
12029	.552
LAND	1.335
12030	.552
LAND	1.335
L&I	.443
12031	.904
12032	.904
LAND	1.335
12033	.904
LAND	1.335
L&I	.443
12034	.904
LAND	1.335
13001	.748
13002	.603
LAND	1.335
13003	.673
13008	.748
13009	.748
13010	.675
13011	.748
13013	.673
13014	.748
13015	1.013
13017	.675
13018	.673
13020	.673
13024	.673
13025	.748
13028	.748
13029	.748
LAND	1.335
13030	.750
13031	.748
13032	.603
LAND	1.335
13035	.673
13036	.603
13037	.748
LAND	1.335
13038	.678
LAND	1.335
13041	.673
13045	.673
13046	.748
13047	.748
13048	.750
13049	.657
LAND	1.335
13050	.678
LAND	1.335
13051	.748
13054	.748
13055	.702
13056	.917
13057	.673
13058	.678
13059	.753
13060	.678
13061	.627
13062	.678
13063	.557
13064	.627
13065	.627
13066	.702
13067	.852
13068	.852
13069	.673
13070	.678
13071	.627
13072	.702
13073	.702
13074	.702
13075	.753
13076	.702
14009	.934
14013	.934
14015	.934
14016	.934
14017	.934
15001	.753
15002	.753
15003	.743
15004	.753
L&I	.019

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE

TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
15005	.759
L&I	.019
15006	.743
15007	.583
15008	.753
L&I	.019
15009	.753
15010	.753
L&I	.019
15011	.753
15012	.753
15013	.753
15014	.753
15015	.753
L&I	.019
15016	.743
15017	.743
15018	.753
L&I	.019
15019	.753

TRA	RATE
15020	.759
L&I	.019
15021	.753
15022	.759
15023	.759
L&I	.019
15024	.759
L&I	.019
15025	.759
L&I	.019
15026	.753
L&I	.019
15027	.753
L&I	.019
15028	.753
L&I	.019
15029	.753
15030	.753
51000	.526
51001	.526
51008	1.446
51009	1.446

TRA	RATE
51010	1.446
51011	1.446
51012	1.446
L&I	.261
51014	.526
51015	1.446
51016	1.446
51018	1.446
L&I	.261
51019	.526
51020	1.446
51021	.526
51022	1.446
51023	1.446
51024	1.446
L&I	.261
51025	2.346
51026	2.346
51027	1.446

TRA	RATE
51028	2.346
51029	1.446
L&I	.261
51030	1.446
51031	1.446
51032	1.446
51033	.526
51034	.526
51035	.526
51036	.526
51037	1.446
51038	1.446
L&I	.261
57001	2.510
57002	.519
57003	.519
57004	4.603
57005	.273

TRA	RATE
57006	1.220
57007	.273
57008	1.703
57009	1.700
57012	1.833
57014	1.643
57017	.513
57018	1.143
57019	1.200
57021	1.927
57025	1.700
LAND	.210
57026	1.927
LAND	.210
57027	.273
57028	.330
57029	.273
57030	2.123

TRA	RATE
57031	2.123
57033	2.383
57035	1.163
57036	1.700
57038	2.223
57040	2.123
57042	2.543
57044	.478
57046	2.223
57049	2.963
57050	1.703
57051	3.597
57052	1.593
57053	1.613
57056	2.123
57057	2.963
57058	.330

TRA	RATE
57059	1.703
57060	3.373
57061	2.633
57062	2.633
57063	1.703
57064	1.927
57065	2.543
57066	2.963
57067	1.927
57068	1.703
57069	1.703
57070	1.703
LAND	.210
57071	3.373
57072	3.373
57073	1.703
57074	3.373
57075	3.373
LAND	.210

TRA	RATE
57076	1.703
57077	1.703
57078	1.643
57079	1.220
57081	1.143
57082	1.200
57083	.273
57084	1.703
57085	1.927
57086	.330
57087	1.700
LAND	1.335
57088	.500
57089	1.643
57090	.513
57091	2.963
57092	2.510
57093	1.700

TRA	RATE
57094	2.488
57095	1.700
57096	2.513
57097	1.703
LAND	.210
57098	2.491
57099	3.373
57100	3.373
LAND	.210
57101	3.373
57102	1.703
57103	1.703
57104	3.373
57105	4.663
57107	4.603
57108	4.603
57109	4.603
57110	4.660

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE

TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
57111	2.733
57112	2.633
57113	1.143
57114	2.223
57115	1.760
57116	2.447
57117	1.703
57118	.500
LAND	1.335
57119	.478
LAND	1.335
57120	1.703
57121	1.703
57122	1.927
57123	1.927
LAND	.210
57124	.273
57125	2.123
57126	2.123
57127	1.163
57128	1.927
LAND	.210
57129	1.703
57130	1.703
57131	1.703
58000	.528
58001	.528
58002	.528
58003	.528
58004	.528
58006	.528
58007	.528
58008	.528
59001	.788
L&I	.019
59005	.788
59006	.618
59009	.788
59010	.788
LAND	.151
59012	.788
59013	.784
59015	.778
LAND	.151
59017	.778
LAND	.151
59018	.778
59024	.788
59026	.788
59027	2.034
59028	1.538
59029	.788
59032	.778
59033	1.058
59035	1.364
59036	1.068
59039	.808
LAND	.151
L&I	.030
59041	1.114
59042	.778
L&I	.019
59044	.778
LAND	.151
59047	.788
LAND	.151
L&I	.030
59048	1.548
59049	.788
59053	1.538
59056	.788
59058	1.451
59059	.798
59060	.798
LAND	.151
59066	.778
L&I	.019
59070	10.698
L&I	.019
59071	.778
LAND	.151
59074	1.370
59075	1.114
59076	1.124
59079	.788
LAND	.151
59081	.778
LAND	.151
L&I	.030
59082	.788
LAND	.151
L&I	.030
59083	.788
59084	.798
LAND	.151
59085	1.538
59086	.778
LAND	.151
59087	.788
59088	.778
LAND	.151
59089	.788
59090	.788
59091	.778
LAND	.151
59092	1.538
59093	.788
59094	.778
59095	1.068
59096	1.114
59097	1.538
59098	.788
59099	1.364
59100	.798
59101	1.451
59102	.788
L&I	.019
59103	.788
L&I	.030
59104	.798
LAND	.151
L&I	.030
59105	1.114
59106	.798
LAND	.151
L&I	.030
59107	2.024
59108	2.018
59109	2.028
59110	2.018
59111	2.018
59112	.778
LAND	.151
59114	.788
LAND	.151
L&I	.030
59115	1.548
59116	2.028
59119	.778
LAND	.151
59125	1.370
L&I	.019
59126	1.370
L&I	.019
59127	1.271
59128	1.114
59129	.788
59136	.778
L&I	.019
59137	.788
L&I	.019
59139	.618
59140	.788
59141	.788
59142	.788
59144	1.364
59145	1.548
59146	1.114
59147	.778
LAND	.151
59148	.788
59149	.778
LAND	.151
59150	1.364
59151	.798
59152	2.028
59153	.788
59154	10.698
59155	11.274
59156	11.024
59157	6.938
59158	11.274
59159	11.024
59160	.778
LAND	.151
59161	.788
59162	.778
LAND	.151
59163	.788
59164	.788
59165	1.114
59167	4.884

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
59170	11.274
59172	10.708
59173	11.280
59174	5.140
59175	11.024
59176	1.370
59177	1.114
59178	.788
59179	10.698
59180	11.274
59181	11.024
59184	4.558
59185	4.884
59186	4.558
59188	1.538
59189	.788
59191	2.350
59192	1.124
59193	1.364
59194	7.254
59195	7.254
59196	.788
LAND	.151
59197	1.268
59198	.788
59199	.778
LAND	.151
59200	.778
LAND	.151
59201	7.254
59202	7.254
59203	.798
59204	.788
59205	.788
59206	.788
59208	.778
LAND	.151
59209	.798
59210	.778
59211	.778
LAND	.151
59212	.798
LAND	.151
59214	.788
LAND	.151
59216	.778
LAND	.151
59217	.778
59218	.778
59219	.778
59220	.778
59221	.798
LAND	.151
59222	1.364
59223	.778
LAND	.151
59224	1.538
59225	.788
59231	.778
LAND	.151
59236	.778
59237	.788
LAND	.151
59238	1.538
59239	10.704
L&I	.019
59240	4.799
L&I	.019
59241	11.280
59244	.778
LAND	.151
L&I	.030
59245	1.548
59246	1.548
L&I	.030
59247	1.538
59248	.788
59249	.778
59250	.778
LAND	.151
59251	.798
LAND	.151
59252	.788
LAND	.151
59254	.798
59255	1.538
59256	.798
59257	10.698
59258	11.024
59259	4.884
59260	.788
LAND	.151
59261	1.538
59263	4.799
L&I	.019
59264	1.029
L&I	.019
59265	1.370
59266	.778
LAND	.151
59268	.763
59271	1.364
59272	1.364
59273	11.274
59274	11.274
59275	6.928
59276	.778
LAND	.151
59277	.778
LAND	.151
59278	.778
LAND	.151
59279	.778
LAND	.151
59280	.778
LAND	.151
59281	7.254
59282	2.024
59283	6.928
59284	.778
LAND	.151
59285	1.120
59286	.788
61001	.977
61002	.757
LAND	.500
61003	.757
LAND	.500
61004	.757
LAND	.500
61005	.757
LAND	.500
61006	.757
LAND	.500
61007	.757
LAND	.500
L&I	.024
61008	.757
LAND	.500
L&I	.024
61009	.757
LAND	.500
L&I	.024
61015	.757
LAND	.500
61016	.757
LAND	.500
L&I	.024
61017	.757
LAND	.500
61018	.587
61019	.757
LAND	.500
L&I	.024
61020	.977
61021	.977
61022	.757
LAND	.500
61023	.757
LAND	.500
61024	.757
LAND	.500
L&I	.024
61025	.757
LAND	.500
L&I	.024
61026	.757
LAND	.500
L&I	.024
61027	.757
61031	.757
LAND	.500
L&I	.024
61032	.757
LAND	.500
L&I	.024
61033	.757
LAND	.500
61035	.757
LAND	.500
61036	.757
LAND	.500
61037	.757
LAND	.500
L&I	.024
61038	.757
LAND	.500
61039	.757
LAND	.500
61040	.757
LAND	.500
L&I	.024
61041	.757
LAND	.500
61042	.757
LAND	.500
L&I	.024
61043	.757
LAND	.500
61045	.757
LAND	.500
L&I	.024
61046	.757
LAND	.500
L&I	.024

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE
61047	.757	63007	.909	63058	1.056	63086	3.209	63102	1.150	64000	.886	64031	1.887	64057	2.022	64081	.937
LAND	.500																
L&I	.024																
		63008	.909	63059	.909	63087	.909	63103	1.056	64001	.937	64033	2.022	64058	2.772	64082	2.022
												LAND	.424				
61048	.577																
L&I	.024	63009	.919	63060	1.150	63088	.909	63104	.909	64003	1.837			64060	1.837	64087	1.837
				L&I	.019							64034	2.022	LAND	.424		
61049	.757	63012	.909			63089	3.209	63105	1.056	64005	1.937					64088	2.022
LAND	.500			63061	.909	L&I	.019					64035	1.937	64061	1.837		
L&I	.024			L&I	.019									LAND	.424		
		63013	.909					63106	1.056	64010	2.022					64093	2.022
						63090	.909					64040	1.837				
61050	.757			63062	.909	L&I	.019							64065	2.772		
LAND	.500	63015	.909					63107	1.056	64013	1.837					64094	2.022
L&I	.024									LAND	.424	64041	1.837				
				63065	.909	63091	.909					LAND	.424	64067	2.022		
		63021	.909			L&I	.019	63108	.909							64095	2.022
61051	.757									64017	1.837						
LAND	.500			63070	.909							64042	1.837	64069	1.837		
L&I	.024	63024	.909			63093	.909	63111	1.056							64096	2.022
										64018	1.757						
				63071	.909							64043	2.022	64070	.886		
62006	.798	63034	.861	L&I	.019	63094	.909	63112	.909			LAND	.424			64097	2.022
								L&I	.019	64021	2.162					LAND	.424
														64071	.937		
62008	.638	63035	.909	63075	.739	63095	.909					64044	1.957				
		L&I	.019			L&I	.019	63113	1.056	64022	1.326					64098	2.072
														64072	1.757		
62010	.720			63076	.919							64045	2.587				
		63041	1.056			63096	.909	63114	.909	64024	1.837					64099	2.072
														64073	2.162		
62017	.638			63077	.909							64048	1.837				
		63048	1.150			63097	2.719	63115	.909	64025	2.772					64100	2.811
		L&I	.019											64074	1.837		
63001	.739			63079	1.056							64049	1.937				
						63098	2.719	63116	.909	64026	2.772					64101	2.072
		63052	.909											64075	2.825		
63002	.909			63080	.909							64050	1.122				
						63099	.909	63117	.909	64027	2.825					64102	2.022
		63054	1.056											64076	.886	LAND	.424
63003	.909			63082	3.209							64052	.886				
						63100	.909	63118	2.719	64028	2.072						
		63055	.909											64077	1.837	64103	2.071
63004	.909			63084	.909							64053	1.837				
						63101	.909	63119	1.144	64029	2.072						
		63056	.909			L&I	.019							64078	.886	64104	.937
63006	.909			63085	3.209							64054	2.022				
								63120	.915	64030	1.887						

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
64105	.937
64106	1.837
64107	2.022
64108	1.837
LAND	.424
64109	1.837
64110	2.022
64111	1.937
64112	2.022
64113	2.072
64114	1.887
64115	1.837
64116	2.022
65001	.084
65002	1.299
65003	.135
65004	1.299
65005	.295
65006	1.299
L&I	.641
65007	1.299
L&I	.641
65008	.244
65010	1.299
65011	1.360
65012	.129
65013	1.360
65014	1.962
65015	2.023
65017	2.539
65018	2.600
65019	1.299
65020	1.451
65021	1.457
65022	2.539
65023	.135
65024	1.299
65025	1.360
65026	1.299
65027	3.752
65028	1.279
65029	2.303
65030	2.303
65031	3.752
65032	3.655
65033	1.457
65034	2.023
65036	.084
65037	.084
65038	1.299
65039	1.299
L&I	.641
65041	.135
65042	.135
65043	1.299
65045	1.299
L&I	.641
65046	1.299
65047	2.539
65048	.135
65049	1.644
65050	1.644
65051	.084
65052	1.248
65053	1.644
65054	1.299
L&I	.641
65055	1.299
L&I	.641
65056	1.299
65057	1.299
65058	.135
65059	3.752
65060	.325
65061	.274
65062	1.451
66000	.141
67000	.450
67002	.946
67003	1.370
67007	1.370
67008	.630
67009	1.283
67010	.956
67011	.630
68002	2.852
71001	.237
71002	.397
L&I	.310
71003	.237
71005	.397
71006	1.057
71007	1.637
71008	1.057
71009	.627
71010	1.057
71011	1.057
71016	.607
71017	2.207
71018	.423
71019	1.057
71020	2.207
L&I	.310
71021	.397
L&I	.310
71022	.397
71024	1.057
71025	1.637
71026	1.057
73004	.842
71027	1.057
LAND	.500
71028	1.057
LAND	.500
71029	.397
71030	1.057
71031	.237
71032	.297
71033	.627
71034	.237
LAND	.500
71035	.397
LAND	.500
71036	.297
LAND	.500
71037	1.057
71038	1.057
73001	.842
73002	.622
LAND	.500
73005	.704
LAND	.500
73006	.622
LAND	.500
73009	.622
LAND	.500
73010	.622
LAND	.500
73011	.924
73012	.622
LAND	.500
L&I	.024
73013	.622
LAND	.500
L&I	.024
73019	.622
LAND	.500
73029	1.362
LAND	.500
73031	1.362
LAND	.500
73032	.704
LAND	.500
73034	.864
73035	.622
LAND	.500
73036	.622
LAND	.500
73037	.704
LAND	.500
73038	.622
LAND	.500
L&I	.024
73039	1.272
73040	.622
LAND	.500
73041	.622
LAND	.500
73042	.924
73044	.622
LAND	.500
73045	.622
LAND	.500
L&I	.024
73046	.924
73047	.864
73048	.924
73049	.704
LAND	.500
73053	.452

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
73054	.622
73055	1.042
73056	.842
73057	.924
73058	.864
73059	.622
LAND	.500
73061	.622
LAND	.500
73062	.622
LAND	.500
73063	.842
L&I	.024
73067	.622
LAND	.500
73068	.622
LAND	.500
L&I	.024
73071	.842
73072	.622
LAND	.500
73073	.842
73074	.622
LAND	.500
73075	.704
LAND	.500
73076	.704
LAND	.500
73077	.622
LAND	.500
L&I	.024
73078	.842
73079	.842
73080	.842
73082	.704
LAND	.500
73084	.622
LAND	.500
73090	.622
LAND	.500
73092	.842
73093	.842
73094	.622
LAND	.500
73095	.622
LAND	.500
73096	.704
LAND	.500
73097	.622
LAND	.500
73098	.704
LAND	.500
73099	.924
73100	.924
73101	.842
73102	.924
73103	.864
73104	.864
73107	.842
LAND	.500
73108	.704
73109	.842
73110	.842
L&I	.024
73111	.842
73112	.704
LAND	.500
73113	.924
73114	.622
LAND	.500
73115	.622
LAND	.500
73116	.704
LAND	.500
73117	.704
LAND	.500
73118	.924
73119	.622
LAND	.500
73120	.622
LAND	.500
73121	.704
LAND	.500
73122	.924
73124	.704
LAND	.500
73125	.704
LAND	.500
73126	.622
LAND	.500
L&I	.024
73127	.924
73128	1.934
73129	1.934
73130	.622
LAND	.500
L&I	.024
73131	.924
73132	.622
LAND	.500
L&I	.024
73133	.622
LAND	.500
L&I	.024
73134	.704
LAND	.500
73135	.924
73136	.704
LAND	.500
73138	.704
LAND	.500
73139	.622
LAND	.500
L&I	.024
73140	.622
LAND	.500
L&I	.024
73141	.924
73142	.622
LAND	.500
73143	1.934
73144	.924
73145	.842
L&I	.024
73146	.842
L&I	.024
73147	.924
73148	.924
73149	.924
73150	.924
73151	1.934
73152	1.362
LAND	.500
73153	.842
L&I	.024
73154	.842
L&I	.024
74002	.487
74003	1.357
74004	.487
74005	.657
74006	1.307
74007	.657
LAND	1.335
74008	.877
74010	1.357
74011	1.377
74012	.729
74019	.741
74020	.813
74022	.657
74023	.727
74024	.727
74027	.657
LAND	1.335
74030	1.357
74035	.729
74036	.729
74039	1.887
74041	.727
74042	.802
74043	.727
74044	1.887
74046	.487
74047	.727
74048	.727
74049	1.154
74050	1.154
74051	1.154
74054	1.154
74055	.813
74056	.487
74057	.487
74060	2.087
74062	.729
74063	3.427
74064	2.197
74065	2.197
74066	1.357
74067	.727
74068	.727
74069	1.357
74070	3.427
74071	2.197
74072	3.427
74073	.727
74074	.813
74075	1.357
74076	.657
74077	.741

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE
74078	.802	74097	.673	74116	3.427	74133	1.887	75015	1.757	75039	.723	75060	5.047	75080	.568	75097	.443
74079	.813	74098	.802	74117	.673	74137	.487	75016	1.624	75042	2.467	75063	.568	75081	.568	75098	5.044
74081	.503	74099	.487	74118	.826	74138	.813	75017	1.624	75044	.254	75064	.568	75082	.568	75099	5.044
74082	.757	74100	.729	74120	.732	74139	.657	75018	.568	75045	1.183	75065	.568	75083	.568	75100	.060
				LAND	1.335	LAND	1.335										
74083	1.393	74101	.813					75021	1.851	75046	.443	75066	.060	75084	.568	75101	1.851
				74121	.741	75001	.146	LAND	.210								
74084	.673	74103	.729							75047	.443	75067	5.044	75085	.443	75102	2.467
		LAND	1.335	74122	.802	75002	.568	75022	.443								
74085	1.393			LAND	1.335					75049	1.627	75068	4.958	75086	.568	75103	4.958
		74104	.727			75003	.568	75023	.440								
		LAND	1.335	74123	1.507					75050	5.164	75069	.568	75087	.443	75104	.568
74086	1.393					75004	.254	75024	1.754								
		74105	1.887	74124	.657					75051	.220	75070	.443	75088	.568	75105	.306
74087	.813					75005	.417	75025	1.754								
		74106	.813	74125	.813					75052	.168	75071	.568	75089	1.627	75106	.328
74088	1.357					75006	.443	75027	5.044								
		74107	.757	74126	.813					75053	.354	75072	.443	75090	.568	75107	.466
74089	.727					75008	.573	75029	2.104								
		74108	3.427	74127	.673					75054	.357	75073	.568	75091	.443	75108	.306
74090	1.357					75009	.443	75030	2.147								
		74109	3.427	74128	.757					75055	4.850	75074	1.627	75092	1.627	75109	.220
74091	.727					75010	.568	75032	2.047								
		74110	.657	74129	.487					75056	1.088	75075	1.851	75093	.443	76001	.748
74092	.503					75011	.254	75033	2.887								
		74112	1.154	74130	.727					75057	4.958	75077	.254	75094	.568	76003	.673
74094	.729					75012	.440	75035	2.464								
		74114	1.553	74131	.487					75058	4.970	75078	.568	75095	.443	76006	.603
74095	.487					75013	1.627	75036	2.104							LAND	1.335
		74115	3.427	74132	.729												
74096	.487									75059	5.078	75079	.568	75096	.306		
						75014	.254	75038	2.464							76009	.603
																LAND	1.335

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
76010	.603
LAND	1.335
76011	.675
76013	.673
76014	.748
76015	.673
76021	.673
76031	.627
76032	.557
76033	.627
76034	.702
76037	.777
76040	.603
LAND	1.335
L&I	.443
76041	.603
LAND	1.335
L&I	.443
76046	.673
76047	.748
76048	.673
76050	.748
76052	.627
76058	.748
76059	.748
76060	.748
76061	.748
76062	.753
76063	.702
76064	.702
76065	.748
76068	.748
76071	.673
76072	.603
LAND	1.335
76074	.603
LAND	1.335
76075	.673
76076	.673
LAND	1.335
76077	.603
LAND	1.335
76078	.603
LAND	1.335
L&I	.443
76079	.748
76080	.673
76082	.748
76083	.748
76084	.673
76085	.748
76087	.748
76088	.748
76089	.748
76090	.748
76091	.673
76093	.748
76094	.673
76095	.603
LAND	1.335
76102	.603
L&I	.443
76103	.748
LAND	1.335
76104	.603
76106	.603
76108	.603
LAND	1.898
L&I	.443
76111	.678
76112	.673
76116	.603
LAND	1.335
L&I	.443
76117	.748
76118	.748
76121	.748
76122	.748
76123	.748
76125	.603
LAND	1.335
L&I	.443
76126	.678
LAND	1.335
76127	.603
LAND	1.335
L&I	.443
76128	.603
76131	.673
LAND	1.335
76132	.678
LAND	1.335
76133	.673
76134	.748
76135	.678
LAND	1.335
76139	.603
LAND	1.335
L&I	.443
76140	.748
76141	.748
76142	.673
LAND	1.335
L&I	.443
77001	.386
77005	.386
77006	.370
77007	.660
77008	.654
77009	.654
77010	.386
77011	.386
77012	.895
L&I	.019
77013	.797
L&I	.019
77014	.654
77015	.437
77016	.421
77017	.660
L&I	.019
77018	.386
78000	.442
78001	.612
78002	2.330
78003	1.342
78004	1.109
78005	1.025
78006	1.025
78007	2.610
78008	2.330
78009	.442
78010	1.109
78011	1.025
78012	1.576
78013	1.576
78014	1.416
78016	1.025
78017	.612
78018	.696
78019	.696
79002	.561
79004	.731
79005	1.307
79006	.741
79007	1.394
79008	.551
79011	.561
79012	.741
79013	1.394
79014	1.394
79015	.561
79016	.741
79019	.561
79020	.561
79021	.561
79022	1.394
79023	1.307
79024	1.394
81001	.093
81002	.294
81003	.144
81004	.294
L&I	.251
81005	.294
L&I	.251
81006	.253
81008	.093
81010	.294
81011	.144
L&I	.251
81012	.093
81013	.802
81014	.853
81015	.093
81016	.144
81017	.294
81018	.093

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE
81019	.144
81020	.093
81021	.093
81022	.144
81023	.802
81026	.093
81027	.093
81031	.093
81032	.093
81033	.093
81034	.144
81035	.144
81036	.144
81038	.802
81040	.093
81041	.144
81042	.093
81043	.294
81044	.144
81045	.144
81046	.144
LAND	1.335
81047	.853
81048	.093
81049	.853
82001	1.085
82003	1.085
L&I	.030
82004	.645
82006	.805
82007	1.085
82008	1.085
82009	1.085
82011	1.085
L&I	.030
82012	1.085
L&I	.030
82013	.815
82014	1.095
82017	1.075
82018	1.075
L&I	.030
82019	1.809
82020	1.085
82024	1.085
82027	1.085
82030	1.575
82031	1.105
82032	1.105
82033	1.575
82034	1.085
L&I	.030
82035	.805
LAND	.151
82036	1.085
82037	1.075
82039	.645
82040	.815
LAND	.151
L&I	.030
82041	1.085
L&I	.030
82042	.805
LAND	.151
L&I	.030
82043	1.575
82044	1.085
L&I	.030
82045	1.085
L&I	.030
82046	1.085
L&I	.030
82047	1.085
82049	.815
82050	1.085
L&I	.030
82051	.805
LAND	.151
L&I	.030
82053	.645
82054	1.095
82055	.645
82056	1.095
82057	.805
LAND	.151
82058	1.085
82059	1.085
L&I	.030
82060	1.085
L&I	.030
82061	1.085
82062	1.085
L&I	.030
82063	1.085
82064	1.085
82065	1.085
L&I	.030
82066	1.085
82067	.805
LAND	.151
82069	1.085
82071	.805
LAND	.151
82072	1.085
L&I	.030
82073	1.085
L&I	.030
82074	1.085
82075	.805
LAND	.151
82076	1.085
82077	1.085
L&I	.030
82078	1.085
82079	1.085
82080	1.085
83001	.791
83005	1.757
L&I	.019
83006	1.757
83008	.791
83011	.791
83012	.797
83014	.797
83016	4.796
L&I	.019
83018	.797
83020	1.032
83023	.791
L&I	.019
83024	.797
L&I	.019
83027	1.032
L&I	.019
83030	.797
L&I	.019
83034	.797
83037	1.059
L&I	.019
83038	1.032
L&I	.019
83040	1.032
L&I	.019
83044	.787
L&I	.019
83050	1.032
L&I	.019
83051	1.032
L&I	.019
83052	1.032
L&I	.019
83053	.791
83055	.781
83057	1.026
L&I	.019
83060	1.059
L&I	.019
83062	.787
83063	2.273
L&I	.019
83065	2.273
L&I	.019
83068	1.043
L&I	.019
83069	1.043
L&I	.019
83070	1.043
L&I	.019
83071	.797
83072	.797
L&I	.019
83073	.787
L&I	.019
83075	1.032
L&I	.019
83076	4.802
L&I	.019
83077	2.273
L&I	.019
83078	2.273
L&I	.019
83079	.797
L&I	.019
83087	.797
83088	.797
L&I	.019
83090	.791
83093	.781
L&I	.019
83094	.791
L&I	.019
83095	1.757
L&I	.019

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE
83096	.797	83136	1.032	83167	4.796	83188	1.032	83207	4.802	83223	.797	84021	.944	86003	.597	86026	.597
				L&I	.019	L&I	.019	L&I	.019								
83099	1.032	83137	.797							83224	.797	84022	.954	86004	.767	86027	.767
		L&I	.019	83168	4.802	83192	.787	83208	.797								
83100	.797			L&I	.019	L&I	.019	L&I	.019	83225	.797	84023	5.304	86006	.757	86028	.757
		83138	.791											LAND	.151	LAND	.151
		L&I	.019	83171	.797	83193	.787	83209	4.802								
83101	.791			L&I	.019	L&I	.019	L&I	.019	83226	.797	84024	5.314				
		83143	2.273							L&I	.019			86009	1.037	86029	1.037
83102	.791	L&I	.019	83173	4.802	83196	.797	83210	.797			85017	.753				
				L&I	.019	L&I	.019	L&I	.019	83229	1.059	L&I	.019	86010	1.037	86030	1.037
83104	.791	83147	.791							L&I	.019						
				83174	.797	83197	.791	83211	4.802			85058	.753	86011	1.027	86031	1.037
				L&I	.019	L&I	.019	L&I	.019	83230	.791	L&I	.019				
83105	.791	83149	1.043														
				83175	4.802	83198	.797	83212	.797	83231	.797	85068	.743	86012	1.037	86033	.757
83106	.797	83152	4.796	L&I	.019	L&I	.019	L&I	.019	L&I	.019					LAND	.151
		L&I	.019											86013	.767		
												85075	.743			86034	.767
83107	.791			83177	4.802	83199	.797	83213	4.802	83232	4.802						
L&I	.019	83154	4.802	L&I	.019	L&I	.019	L&I	.019	L&I	.019			86014	.757		
		L&I	.019									85076	.753	LAND	.151	86040	1.037
												L&I	.019				
83108	.797			83178	.797	83200	1.032	83214	1.032	83233	4.802						
L&I	.019	83155	.797	L&I	.019	L&I	.019			L&I	.019			86015	.767	86041	1.037
								83215	.797			85089	.753				
83109	2.037	83156	1.032	83181	.797	83201	1.757	L&I	.019	84012	.774			86017	1.037	86042	1.037
		L&I	.019	L&I	.019	L&I	.019					85091	.759				
												L&I	.019				
83110	2.031							83217	1.032	84013	.944			86018	1.037	87001	.253
		83162	.791	83182	2.037	83202	1.032	L&I	.019								
						L&I	.019					85097	.759				
83112	1.032									84016	.954	L&I	.019	86022	1.037	87002	.413
L&I	.019	83164	.797	83185	.797			83218	2.037								
		L&I	.019	L&I	.019	83204	4.802										
						L&I	.019			84018	5.304	85098	.753	86023	.757	87003	2.223
83117	2.037							83220	.791			L&I	.019	LAND	.151		
L&I	.019	83165	2.031	83186	.797			L&I	.019								
				L&I	.019	83205	1.032			84019	5.314					87004	.413
						L&I	.019					85103	.753	86024	1.037		
83134	.781	83166	.797					83221	.797								
L&I	.019	L&I	.019	83187	1.032					84020	.774					87005	.643
						83206	.797					85104	.753	86025	.767		
						L&I	.019	83222	1.032			L&I	.019	LAND	.151		
								L&I	.019								

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE

TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE
87006	.623	87024	.643	87046	.413	87067	.413	87084	.423	87100	.643	91020	.254	93000	2.082	93028	2.535
								L&I	.024								
87007	.413	87025	2.223	87047	1.073	87068	.413			87101	.253	91021	.254	93001	2.535	93029	1.895
		L&I	.310					87085	.423								
87008	.413			87048	.413	87069	.643			87102	.413	91022	.254	93005	1.602	93030	2.025
		87026	.623					87086	.423								
87009	.423			87050	.413	87070	.413	L&I	.024	87103	.413	91023	.254	93008	2.025	93031	2.053
		87027	.413			L&I	.024			L&I	.024						
87010	.253			87051	.253			87087	.423			91024	.254	93009	3.752	93032	1.923
		87028	.413			87071	.643			88001	.880						
87011	.413			87054	2.223	L&I	.024	87088	.633			91025	.254	93011	1.952	93033	2.535
		87029	.643							89000	.066						
87012	.413			87056	.413	87072	.413	87089	.633			91026	.254	93014	1.545	93034	1.602
		87030	2.223					L&I	.024	89001	.066						
87013	.413			87057	.413	87074	.413	87090	.423			91027	.254	93016	1.602	93035	2.535
		87031	2.223							89002	.066						
87014	.413			87058	.413	87075	.413	87091	.413			91028	.254	93018	1.952	93036	2.535
		87033	.253							91000	.254						
87015	.413			87059	.413	87076	.413	87092	.413			91029	.254	93019	1.605	93037	1.952
		87034	.423							91001	.254						
87016	.643			87060	.413	87077	.633	87094	.623			91031	.254	93020	1.602	94001	.428
		87035	.413							91012	.254						
87017	1.073			87061	.413	87078	.643	87095	1.073			91032	.254	93021	1.895	94003	.428
		87036	2.763					LAND	.500	91013	.254						
87018	.423			87062	.413	87079	.413					91034	.254	93023	1.773	94004	.428
		87037	.413			L&I	.024	87096	.413	91014	.254						
87020	1.073			87063	.413	87080	.643					91035	.254	93024	3.793	94007	1.298
		87038	1.073			L&I	.024	87097	.413	91015	.254						
87021	.423			87064	.413							92001	.563	93025	2.053	94011	1.301
		87043	.413			87082	.423	87098	1.073	91016	.254						
87022	.413			87065	.413	L&I	.024					92002	.733	93026	1.923	94012	.428
		87044	.413					87099	.413	91018	.254						
87023	2.223			87066	.413	87083	.413	L&I	.024			92004	.733	93027	3.622	94013	.428
		87045	.413							91019	.254	L&I	.015				

DEBT SERVICE TAX RATES BY TAX RATE AREA

TO COMPUTE THE NET TOTAL TAX RATE PER $100 OF ASSESSED VALUATION, ADD THE $4.00 RATE PER $100 ASSESSED VALUE (PROPOSITION 13 - 1% OF FULL CASH VALUE) TO THE TAX RATE AREA NET DEBT SERVICE TAX RATE
TAX RATES ARE NET UNLESS OTHERWISE INDICATED

TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE	TRA	RATE
94014	1.318	94033	2.228	94051	1.808	94068	1.298	95007	.384	96041	.978	96055	.943	98009	.015	99017	.186
												LAND	1.335				
94016	1.318	94034	2.228	94052	1.808	94073	4.218	96001	2.953	96042	.943	L&I	.443	98010	.015	99018	2.546
										LAND	1.335						
94017	.598	94035	2.228	94053	2.228	94074	.428	96005	.943			96056	1.224	98011	.015	99019	2.546
								LAND	1.335	96043	1.013			LAND	1.335		
94018	1.298	94036	2.138	94054	2.138	94075	1.298					96057	.904				
								96006	.943	96044	.978	L&I	.443	99000	.186	99020	1.416
94019	1.298	94037	4.108	94055	1.298	94076	.428	LAND	1.335								
						LAND	1.335			96045	.943	96058	.943	99003	1.056	99021	1.536
94020	1.750	94038	.428	94056	.428			96009	.773	LAND	1.335	LAND	1.335				
						94077	1.298					L&I	.564			99022	.186
94021	1.878	94039	1.298	94057	.428			96025	.943	96046	.943			99004	1.056		
						94078	1.298	LAND	1.335	LAND	1.335	96059	1.025			99023	.186
94022	1.678	94040	1.318	94058	1.298			L&I	.121	L&I	.443			99005	.186		
						94079	1.298					96060	1.025			99024	7.931
94023	1.808	94041	2.138	94059	1.298			96027	1.013	96047	.943			99006	.186		
						94081	1.298					96061	1.025			99025	.186
94024	1.808	94042	3.258	94060	4.218			96029	.904	96048	.904			99007	1.416		
						94082	3.388	LAND	1.335	LAND	1.335	96062	.943			99026	.186
94025	1.858	94043	2.538	94061	2.228			96030	.904	96049	1.013	LAND	1.335	99009	.186		
						94083	1.298			LAND	1.335	L&I	.443			99027	.186
94026	1.748	94044	4.108	94062	1.318			96034	2.953					99010	1.416		
						94084	2.228			96050	.943	98000	.015			99028	1.416
94027	1.298	94045	4.108	94063	1.318			96036	.943	L&I	.443			99011	.186		
						94085	1.298	LAND	1.335			98001	.066			99029	1.416
94028	1.318	94046	2.038	94064	4.108			L&I	.443	96051	1.012			99012	1.416		
						94086	1.298			LAND	1.335	98002	.015			99030	1.416
94030	1.298	94047	.428	94065	.428			96037	.943					99013	1.056		
						95000	.583	LAND	1.335	96053	.904	98003	.066			99031	1.416
94031	4.218	94048	4.108	94066	.428			L&I	.443	LAND	1.335			99014	1.536		
						95001	.423	96038	.904	L&I	.443	98004	.015			99032	1.416
94032	4.218	94050	1.298	94067	1.298			L&I	.443					99015	1.416		
						95004	.423			96054	.943	98007	.015				
								96040	.978	LAND	1.335			99016	.186		
										L&I	.121	98008	.015				

HISTORICAL TAX RATES AND GROSS ASSESSED VALUATIONS FOR SAN DIEGO COUNTY

FISCAL YEAR	RATE
1877-78	2.38
1878-79	2.30
1879-80	2.445
1880-81	2.46
1881-82	1.75
1882-83	1.45
1883-84	1.853
1884-85	1.684
1885-86	1.72
1886-87	1.70
1887-88	1.40
1888-89	1.18
1889-90	1.85
1890-91	1.42
1891-92	1.30
1892-93	1.12
1893-94	1.50
1894-95	1.38
1895-96	1.65
1896-97	1.40
1897-98	1.57
1898-99	1.55
1899-00	1.60
1900-01	1.58
1901-02	1.65
1902-03	1.75
1903-04	1.65
1904-05	1.75
1905-06	1.65
1906-07	1.65
1907-08	1.60
1908-09	1.50
1909-10	1.40
1910-11	1.40
1911-12	1.40
1912-13	1.45
1913-14	1.45
1914-15	1.19
1915-16	1.66
1916-17	1.75
1917-18	1.95
1918-19	1.89
1919-20	1.89
1920-21	2.62
1921-22	2.11
1922-23	1.96
1923-24	2.56
1924-25	2.56
1925-26	2.53
1926-27	2.91

FISCAL YEAR	RATE	GROSS ASSESSED VALUATION
1927-28	3.06	132,684,307
1928-29	3.06	140,624,687
1929-30	1.82	252,473,414
1930-31	1.81	252,208,746
1931-32	2.15	221,615,161
1932-33	2.63	189,964,297
1933-34	1.85	168,366,473
1934-35	1.853	171,681,759
1935-36	1.495	205,771,935
1936-37	1.613	201,842,555
1937-38	1.950	207,019,687
1938-39	1.805	211,548,703
1939-40	2.105	213,942,681
1940-41	2.060	221,461,643
1941-42	2.020	239,198,450
1942-43	1.930	265,760,793
1943-44	1.770	279,812,530
1944-45	1.720	302,854,269
1945-46	1.720	327,971,815
1946-47	1.920	340,361,370
1947-48	1.920	393,525,920
1948-49	2.410	435,000,220
1949-50	2.160	502,728,525
1950-51	2.520	529,724,750
1951-52	2.200	591,074,745
1952-53	2.170	662,895,920
1953-54	1.970	805,789,450
1954-55	2.080	896,469,290
1955-56	2.080	957,706,350
1956-57	1.990	1,047,319,120
1957-58	1.990	1,171,079,370
1958-59	1.980	1,294,830,070
1959-60	2.070	1,441,760,800
1960-61	2.070	1,632,136,800
1961-62	2.148	1,760,412,790
1962-63	2.143	1,828,255,350
1963-64	2.139	1,905,773,510
1964-65	2.131	1,991,827,440
1965-66	2.279	2,092,465,550
1966-67	2.333	2,153,295,440
1967-68	2.390	2,380,177,190
1968-69	2.370	2,566,803,920
1969-70	2.350	2,804,691,216
1970-71	2.745	3,151,806,865
1971-72	2.939	3,603,845,338
1972-73	2.711	3,976,454,933
1973-74	2.711	4,474,110,484
1974-75	2.691	5,157,289,838
1975-76	2.621	5,838,957,841
1976-77	2.282	6,570,568,945
1977-78	1.825	7,687,422,857
1978-79	0.000	8,043,021,398

TAXPAYER'S NOTES

GLOSSARY OF TAXING TERMINOLOGY

AD VALOREM TAX - "ACCORDING TO VALUE" - THE PROPERTY TAX IS AN AD VALOREM TAX.

ASSESSED VALUE - A UNIFORM PERCENTAGE (25%) OF "MARKET VALUE", UNLESS A STANDARD OTHER THAN MARKET VALUE HAS BEEN ESTABLISHED BY THE CONSTITUTION (FOR REAL PROPERTY) OR IN THE STATUTES (FOR PERSONAL PROPERTY). THE AMOUNT TO WHICH THE TAX RATE IS APPLIED.

BOARD OF EQUALIZATION (BOE) - STATE AGENCY RESPONSIBLE FOR ADMINISTRATION OF THE SALES AND USE TAX, CIGARETTE AND ALCOHOLIC BEVERAGE TAXES, INSURANCE GROSS PREMIUMS TAX, GASOLINE, USE FUEL AND TRANSPORTATION TAXES, AND THE ENERGY RESOURCES SURCHARGE. BOE ALSO OVERSEES LOCAL ADMINISTRATION OF THE PROPERTY TAX. BOE IS DIRECTED BY FIVE MEMBERS: FOUR ELECTED BY THE PUBLIC, AND THE FIFTH BEING THE STATE CONTROLLER. BOE IS A QUASI-JUDICIAL BODY WITH APPELLATE FUNCTIONS IN FINAL ACTIONS OF THE FRANCHISE TAX BOARD.

EXEMPTIONS - WEALTH, PROPERTY, PEOPLE OR INSTITUTIONS NOT SUBJECT TO TAXATION.

LIEN DATE - 12:01 AM ON MARCH 1 PRECEDING THE FISCAL YEAR FOR WHICH TAXES ARE COLLECTED; THE TIME WHEN THE TAXES BECOME A LIEN ON PROPERTY; DATE ON WHICH PROPERTY IS VALUED FOR TAX PURPOSES.

PERSONAL PROPERTY - MOVABLE PROPERTY, AS OPPOSED TO IMMOVABLE PROPERTY SUCH AS LAND AND BUILDINGS.

POSSESSORY INTEREST - INTEREST OF A LESSEE IN GOVERNMENT-OWNED PROPERTY; SUCH INTERESTS ARE TAXABLE TO THE LESSEE.

REAL PROPERTY - LAND AND PERMANENTLY ATTACHED IMPROVEMENTS SUCH AS BUILDINGS.

SECURED ROLL - THAT PART OF THE ASSESSMENT ROLL WHICH CONTAINS REAL PROPERTY, THE TAXES ON WHICH ARE ADEQUATELY SECURED BY A LIEN.

SECURED TAX RATE - THE RATE PER $100 OF ASSESSED VALUE AT WHICH PROPERTY ON THE SECURED ROLL MUST BE TAXED IN ORDER TO YIELD THE BUDGETED RECEIPTS FROM TAXES ON THIS ROLL. FOR 1978-79 THE TAX RATE CONSISTS OF $4.00; THIS RATE YIELDS THE PROPOSITION 13 1% OF FULL VALUE TAX, PLUS THE RATES FOR VOTER-APPROVED INDEBTEDNESS.

SPECIAL ASSESSMENT - A TAX FOR LOCAL IMPROVEMENT PLACED ONLY ON THE PROPERTY BENEFITED.

TAX-RATE AREA - THE AREA WITHIN WHICH A SPECIFIC COMBINATION OF TAX RATE APPLY.

TAX RATE - THE RATIO OF THE TAX TO THE TAX BASE. FOR PROPERTY TAX PURPOSES THE RATE IS APPLIED TO ASSESSED VALUE TO DETERMINE THE AMOUNT OF THE TAX.

UNSECURED ROLL - THAT PART OF THE ASSESSMENT ROLL, CONSISTING LARGELY OF BUSINESS PERSONAL PROPERTY OWNED BY TENANTS, THE TAXES ON WHICH ARE NOT SECURED BY A LIEN ON REAL PROPERTY, AND POSSESSORY INTERESTS.

UNSECURED TAX RATE - FOR "1978-79" - 1% OF FULL VALUE PLUS LAST YEAR'S SECURED RATE FOR VOTER APPROVED INDEBTEDNESS.

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